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CONTINUING PROFESSIONAL EDUCATION CURRICULUM LEVELS



Below are the current courses in Becker's Continuing Professional Education catalog and the level of professional for which each is targeted.

Course	Entry/Staff	Manager	Partner/VP
Accounting for Consolidations: What You Need to Know about Cost, Equity & Acquisition Methods, Part 1	✓	✓	
Accounting for Consolidations: What You Need to Know about Cost, Equity & Acquisition Methods, Part 2	✓	✓	
Accounting for Deferred Income Taxes and Uncertain Tax Positions (ASC 740/SFAS 109 & FIN 48)	✓	\checkmark	
Accounting for Derivative Financial Instruments & Hedging Activities (ASC 815/SFAS 133 & SFAS 149)	✓	\checkmark	
Accounting for Leases and Asset Retirement Obligations (ASC 840/SFAS 13 & ASC 410/SFAS 143)	✓	\checkmark	
Bankruptcy: How to Effectively Address Financial Reporting Issues & Bankruptcy Code Provisions, Part 1	✓	✓	
Bankruptcy: How to Effectively Address Financial Reporting Issues & Bankruptcy Code Provisions, Part 2	✓	\checkmark	
Consolidations/Business Combinations & Non controlling Interests in Consolidated Financials (SFAS 141-R & SFAS 160)	\checkmark	\checkmark	
Cracking the Codification: U.S. GAAP Research Made Easy	\checkmark	\checkmark	
Disclosure and Sustainability Reporting: An SEC Overview		\checkmark	
Fair Value Measurements (SFAS 157)	\checkmark	\checkmark	
Foreign Currency Accounting (ASC 830/SFAS 52)	\checkmark	\checkmark	
Glimpse into the Future of the Accounting Profession: Perspective from Bob Herz & Nick Cyprus	✓		
mpact of the Financial Crisis on the Accounting Profession: Perspective from Charles Bowsher	✓		
mpairment, and Exit and Disposal Activities (ASC 360/SFAS 144 &	\checkmark	\checkmark	



ASC 420/SFAS 146)				
Inventory: Techniques to Manage, Account for, and Value	\checkmark	\checkmark		
Meeting SEC Disclosure Requirements – Compensation Discussion & Analysis	✓	√		
Meeting SEC Disclosure Requirements – Management Discussion & Analysis of Financial Conditions & Results of Operations	✓	√		
Opening a New Chapter: Fresh-Start Accounting and Subsequent Events		√		
Pensions: Implementing the Accounting and Financial Reporting Requirements (ASC 715/SFAS 87 & 106, ASC 712/ SFAS 112)	✓	✓		
Preparing the Statement of Cash Flows in Accordance with ASC 230 (SFAS 95)	✓	✓		
Revenue Recognition: Understanding the Basics (ASC 605 & ASC 605-25), Part 1	✓	✓		
Revenue Recognition: Understanding the Basics (ASC 605 & ASC 605-25), Part 2	✓	✓		
Share-Based Payments (ASC 718/SFAS 123R): Accounting for Stock Option and Other Stock-Based Compensation	ons	✓	✓	
Software Revenue & Expense Recognition (ASC 985, ASC 350, ASC 730 & ASC 985)	✓	✓		
Uncovering the Truth with Forensic Accounting	\checkmark	\checkmark		
Understand the Consoli. of VIE FASB Interp. No. 46/46R, ARB No. 51, & SFAS 167, Part 1	✓	✓		
Understand the Consoli. of VIE FASB Interp. No. 46/46R, ARB No. 51, & SFAS 167, Part 2	✓	✓		
Understand the Consoli. of VIE FASB Interp. No. 46/46R, ARB No. 51, & SFAS 167, Part 3	✓	✓		
U.S. Securities and Exchange Commission Recent Trends and Actions	\checkmark			

Accounting - International Financial Reporting Standards				
Course	Entry/Staff	Manager	Partner/VP	
Accounting & Reporting Changes in FE Rates & HE under IFRS (IAS 21& 29)	✓	✓	✓	
Accounting for and Presenting Business Combinations (IFRS 3), Part	1 🗸	\checkmark	\checkmark	



Accounting for and Presenting Business Combinations (IFRS 3), Part 2	\checkmark	\checkmark	\checkmark
Accounting for Assets under IFRS – What You Need to Know about Assets Held for Sale and Discontinued Operations (IFRS 5)	✓	✓	✓
Accounting for Assets under IFRS: What You Need to Know about Impairment of Assets (IAS 36)	✓	✓	✓
Accounting for Assets under IFRS: What You Need to Know about Intangible Assets (IAS 38)	✓	✓	✓
Accounting for Assets under IFRS: What You Need to Know about Inventories & Borrowing Costs (IAS 2 & 23)	✓	✓	✓
Accounting for Assets under IFRS: What You Need to Know about Property, Plant & Equipment and Investment Property (IAS 16 & 40)	✓	✓	✓
Employee Benefits (IAS 19)	\checkmark	\checkmark	\checkmark
First-Time Adoption of International Financial Reporting Standards (IFRS 1)	\checkmark	\checkmark	\checkmark
IFRS Accounting For Investments in Associates (IAS 28) & Interests in Joint Ventures (IAS 31) Part 1	✓	✓	✓
IFRS Accounting For Investments in Associates (IAS 28) & Interests in Joint Ventures (IAS 31) Part 2	✓	✓	✓
IFRS for Small and Medium-sized Entities, Part 1	\checkmark	\checkmark	\checkmark
IFRS for Small and Medium-sized Entities, Part 2	\checkmark	\checkmark	\checkmark
IFRS for Small and Medium-sized Entities, Part 3	\checkmark	\checkmark	\checkmark
IFRS for Small and Medium-sized Entities, Part 4	\checkmark	\checkmark	\checkmark
IFRS for Small and Medium-sized Entities, Part 5	\checkmark	\checkmark	\checkmark
IFRS for Small and Medium-sized Entities, Part 6	\checkmark	\checkmark	\checkmark
IFRS for Small and Medium-sized Entities, Part 7	\checkmark	\checkmark	\checkmark
IFRS for Small and Medium-sized Entities, Part 8	\checkmark	\checkmark	\checkmark
IFRS for Small and Medium-sized Entities, Part 9	\checkmark	\checkmark	\checkmark
Income Taxes (IAS 12)	\checkmark	\checkmark	\checkmark
International Financial Reporting Standards: Understanding How to Prepare and Present Financial Statements (IAS 1 & 7)	✓	✓	✓
International Financial Reporting Standards and the Impact on Your Balance Sheet	✓	✓	✓
International Financial Reporting Standards and the Impact on Your Organization	✓	✓	✓
Leases (IAS 17)	✓	✓	✓



Provisions, Contingent Liabilities and Assets (IAS 37)	\checkmark	\checkmark	\checkmark
Revenue Recognition and Construction Contracts (IAS 18 & 11)	\checkmark	\checkmark	\checkmark
Shared Based Payments (IFRS 2)	\checkmark	\checkmark	\checkmark
Understanding How to Acct & Present Consolidated & Separate Financial Statement (IAS 27)	✓	✓	✓
Understanding How to Apply FIR, Measurement, & Presentation (IAS 39 & 32)	✓	✓	√
Understanding How to Apply FSD (IFRS 7) & EPS (IAS 33)	\checkmark	\checkmark	\checkmark
Understanding the Fundamental Concepts & Characteristics of International Financial Reporting Standards	\checkmark	\checkmark	✓

Auditing			
Course	Entry/Staff	Manager	Partner/VP
Accountants Responsibilities Regarding Fraud Today	\checkmark	\checkmark	\checkmark
Asset Misappropriations Schemes, Signs, and Solutions		\checkmark	\checkmark
Auditing Opinions: Understanding the Fundamentals from Standards to Reports, Part 1	✓	\checkmark	
Auditing Opinions: Understanding the Fundamentals from Standards to Reports, Part 2	✓	\checkmark	
Audit Risk Assessment: The Do's and Don'ts, Part 1	\checkmark		
Audit Risk Assessment: The Do's and Don'ts, Part 2	\checkmark		
Avoiding Independence Violations: Ensuring Transparency and Compliance	✓	\checkmark	✓
Corruption: The Dangers to The Economy, Part 1		\checkmark	\checkmark
Corruption: The Dangers to The Economy, Part 2		\checkmark	\checkmark
Financial Statement Fraud: The Bottom Line on Protecting your Bottom Line		\checkmark	
How to Assess Internal Controls and Safeguard Assets	\checkmark		
How to Properly Prepare Audit Documentation & Workpapers, Part 1	\checkmark		
How to Properly Prepare Audit Documentation & Workpapers, Part 2	\checkmark		
How to Properly Review Audit Documentation & Workpapers, Part 1		\checkmark	\checkmark
How to Properly Review Audit Documentation & Workpapers, Part 2		\checkmark	\checkmark



The Impact of Sarbanes-Oxley on Internal Controls, Part 1	\checkmark	
The Impact of Sarbanes-Oxley on Internal Controls, Part 2	\checkmark	
Sarbanes-Oxley: Where we are today	\checkmark	\checkmark
The Risk Assessment Process: Implementing SAS 104-111 and Quantifying Misstatement (ASC 250-10 / SAB 108)	\checkmark	\checkmark

Behavioral Ethics			
Course	Entry/Staff	Manager	Partner/VP
Ethics – Integrity, A Foundation for Success	✓	\checkmark	\checkmark
Ethics - Understanding and Applying the AICPA Code of Professional Conduct	✓	\checkmark	✓

Communications			
Course	Entry/Staff	Manager	Partner/VP
Take Control: Use Conflict to Your Advantage	\checkmark	\checkmark	\checkmark
Effective Business Writing for CPAs, Part 1	\checkmark	\checkmark	
Effective Business Writing for CPAs, Part 2	\checkmark	\checkmark	

Management Advisory Services			
Course	Entry/Staff	Manager	Partner/VP
Accounting: Understanding our Profession	\checkmark		
Characteristics of an Effective Organization: Success Inside and Out	✓		
Drive Organizational Efficiency and Effectiveness Through Control: Performance Evaluation	✓		
Strategic Management The Tools to Compete in the Era of Rapid Change, Part 1	✓		
Strategic Management The Tools to Compete in the Era of Rapid Change, Part 2	✓		
Successful Project Management Techniques: The Keys to	\checkmark	\checkmark	



Managing Cost and Quality		
Successful Project Management Techniques The Keys to Managing Human Resources and Effective Communication	✓	✓
Successful Project Management Techniques: The Keys to Managing Risk and The Procurement Process	✓	✓
Techniques for Project Scope and Time Management	\checkmark	

Course	Entry/Staff	Manager	Partner/VP
Budgeting Behavioral Issues: Techniques to Properly Align Your Organization	\checkmark	✓	
Capital Budgeting: The Tools to Enhance Shareholder Value, Part 1	\checkmark	\checkmark	
Capital Budgeting: The Tools to Enhance Shareholder Value, Part 2		\checkmark	
Financial Statement Analysis: Using Ratios to Assess the Financial Health of an Organization, Part 1	✓	✓	
Financial Statement Analysis: Using Ratios to Assess the Financial Health of an Organization, Part 2	\checkmark	✓	
Identity Theft: How to Detect, Deter and Fix	\checkmark	\checkmark	
Investment Decision: Techniques to Determine the Optimal Allocation of Resources	✓	\checkmark	
Macroeconomic Analysis: Bringing the Big Picture into Focus, Part 1	\checkmark	\checkmark	
Macroeconomic Analysis: Bringing the Big Picture into Focus, Part 2	\checkmark	\checkmark	
Microeconomic Analysis – Understanding the Effect on Supply and Demand, Pt. 1		✓	
Microeconomic Analysis – Understanding the Effect on Supply and Demand, Pt. 2		\checkmark	
The Making of a Financial Crisis: Where are We, and How did We Get Here, Part 1	✓		
The Making of a Financial Crisis: Where are We, and How did We Get Here, Part 2	✓		



Specialized Knowledge & Applications			
Course	Entry/Staff	Manager	Partner/VP
Business Valuation Approaches, Methods & Procedures, Part 1		\checkmark	\checkmark
Business Valuation Approaches, Methods & Procedures, Part 2		\checkmark	\checkmark
Business Valuation, Special Considerations		\checkmark	\checkmark
Introduction to Business Valuation		\checkmark	\checkmark

Tax			
Course	Entry/Staff	Manager	Partner/VP
Corporate Distributions, The Tax Treatment of Dividends, Redemptions & Liquidations		✓	
Corporate Taxation Strategies: Fundamentals of Reorganizations		\checkmark	
Corporate Tax Strategies: Maximizing the Use of Net Operating Losses		✓	
Corporate Taxation & Preparation Strategies – What you need to know about C & S Corporations, Part 1	✓		
Corporate Taxation & Preparation Strategies – What you need to know about C & S Corporations, Part 2	✓	✓	
Estate and Gift Taxes Understanding how these Tax Systems Govern Transfer of Wealth, Part I		\checkmark	
Estate and Gift Taxes Understanding how these Tax Systems Govern Transfer of Wealth, Part 2		✓	
Foreign Tax Credit - Limitations and Benefits		\checkmark	
Individual Taxation: How to Prepare and Complete Form 1040, Part 1	\checkmark		
Individual Taxation: How to Prepare and Complete Form 1040, Part 2	\checkmark		
International Taxation: U.S. Taxation of Inbound Transactions		\checkmark	\checkmark
IRS Practices & Procedures - Gain a Fundamental Edge, Part 1		\checkmark	
IRS Practices & Procedures - Gain a Fundamental Edge, Part 2		\checkmark	
Partnerships & Multiple-Member LLCs: Taxation & Other Considerations		\checkmark	
Partnerships: Legal and Taxation Considerations	\checkmark		





Taxation Implications for Controlled Foreign Corporations		✓
The Gift Tax Not as Simple as it Seems	✓	
Understanding the Generation Skip Transfer Tax	✓	





Accounting for Consolidations – What You Need to Know about Cost, Equity and Acquisition Methods, Part 1

When businesses join forces and invest in one another, a number of complex accounting requirements and potential pitfalls arise. Learn when to use consolidated statements and when not to, and how to choose and execute the right accounting method for your organization's portfolio of subsidiaries and investments.

Learning Objectives

In this first of a two-part course, we provide the rules and best practices for consolidating financial statements. In this session you will explore Marketable Securities, the Cost and Equity Methods of consolidations. At the conclusion of this session you will be able to:

- Understand the definition of Marketable Securities and the impact they have on your balance sheet and income statement
- Compare and contrast the various criteria utilized to determine how and when to consolidate financial statements
- Define and apply the Cost Method
- Outline and apply the Equity Method
- Understand and apply Change in Ownership

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of accounting experience

Advanced Preparation: None Course Level: Intermediate

Accounting for Consolidations – What You Need to Know about Cost, Equity and Acquisition Methods, Part 2

When businesses join forces and invest in one another, a number of complex accounting requirements and potential pitfalls arise. Learn when to use consolidated statements and when not to, and how to choose and execute the right accounting method for your organization's portfolio of subsidiaries and investments.

Learning Objectives

In the second of a two-part course, we focus on the preparation of consolidated financial statements. With a thorough rundown of the rules, case studies and detailed worksheets, you'll be prepared to account for a range of consolidation scenarios. At the conclusion of this session you will be able to:

- · Define and apply the Acquisition Method
- Define and properly account for Balance Sheet and Income Statement Intercompany Transactions
- Outline Push Down Accounting and why it is critical

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5 Price: \$150.00

Prerequisites: Accounting for Consolidations – What You Need to Know about Cost, Equity and Acquisition Methods, Part 1, and 2 to 3 years of accounting

experience.

Advanced Preparation: None Course Level: Intermediate

Accounting for Deferred Income Taxes & Uncertain Tax Positions (ASC 740/SFAS 109 & FIN 48)

Join the many tax and accounting professionals who understand the very real need to become increasingly familiar with the significant and complicated provisions of ASC 740 (SFAS 109), Accounting for Deferred Income Taxes, as well as the way ASC 740 (FIN 48), Accounting for Uncertain Tax Positions, provides additional accounting and financial reporting challenges.

Learning Objectives:

Gain the foundational knowledge and critical strategies that will allow you to successfully address intraperiod and interperiod tax allocation and the other relevant

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issues surrounding Accounting for Deferred Income Taxes & Uncertain Tax Positions. After completing this session you will be able to:

- Define Interperiod Tax Allocation and define how they are properly accounted
- Compare and contrast Permanent and Temporary differences
- Define and apply the proper accounting for Operating losses
- Define Subsidiary Undistributed Earnings and apply the proper accounting
- Outline the required disclosures
 - Uncertain tax provisions
 - Define the effective date
 - Define and apply the Two-Step approach utilized for recognition & measurement
 - Outline the disclosure requirements
 - Access to FAQ's

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Accounting for Derivative Financial Instruments & Hedging Activities (ASC 815/SFAS 133 & SFAS 149)

Recent and significant changes to accounting for derivatives and hedging activities (ASC 815/SFAS 133 & 149) have meant additional complexities as corporations today seek to neutralize their economic risk. Learn how to account for hedging and derivatives activities and ensure compliance with the new standard.

Learning Objectives:

Using relevant examples and illustrations, participants will explore the specifics of ASC 815 and how the revised standards differ from previous guidance. Review the hedging activities and derivative instruments available today, and separate myth from reality as you gain the knowledge and handson experience that can ensure compliance. After completing this session you will be able to:

- Outline the risk that corporations face
- Compare and contrast foreign exchange and derivative instruments
- Outline the key accounting principles followed under ASC 815
- Compare, contrast and apply reporting of Comprehensive Income under ASC 220 (SFAS 130)
- Identify the criteria to utilize hedge accounting principles – e.g., formal documentation, hedge effectiveness, ineffective hedges
- Define the three types of FX Risk, FX Hedging philosophy, the associated FX terminology, review embedded derivatives and the calculations utilized to determine a gain or loss on currency hedging activities
- Define embedded derivatives and common variations under ASC 815

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Accounting for Leases & Asset Retirement Obligations (ASC 840/SFAS 13 & ASC 410/SFAS 143)

Having been amended and the subject of SEC recommendations, ASC 840 (SFAS 13) - Accounting for Leases - poses a particular challenge for anyone seeking to operate under the most current standards. ASC 410 (SFAS 143), which addresses asset retirement obligations, also presents several complexities when preparing financial statements. Obtain the necessary background to confidently and accurately navigate these related fields.

Learning Objectives:

Participants will study critical definitions and work through relevant examples to obtain the experience and skills required to meet the ever-changing and complex requirements of Accounting for Leases

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(ASC 840/SFAS 13) and Asset Retirement Obligations (ASC 410/SFAS 143) as they relate both to lessors and lessees. After completing this session you will be able to:

- Compare, contrast and apply the principles utilized to account for operating and capital leases
- Define the accounting principles applied in Sale-Leaseback transactions
- Outline the disclosure requirements for leases
- Describe developments in lease accounting e.g.,
 SEC recommendations regarding lease accounting
- Define the scope of Asset Retirement Obligations under SFAS 143
- Define a Asset Retirement Obligation
- Describe and apply the accounting principles utilized to account for a Asset Retirement Obligation
- Outline the disclosure requirements for an Asset Retirement Obligation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Bankruptcy How to Effectively Addr. Fin. Rptg. Iss. & Bankruptcy Code Provisions, Part 1

With five of the top ten bankruptcies of all time filed in the United States since Sept. 15, 2008, an understanding of the bankruptcy process is critical in today's economy. This two-part course will offer unique accounting and tax insights into the often-confusing bankruptcy process and other related issues.

Learning Objectives:

In the first of a two-part course, participants will receive a foundational understanding of the bankruptcy process and the critical issues facing corporations entering Chapter 11 bankruptcy. At the conclusion of this session you should be able to:

Understand and define the bankruptcy process Explore, and compare and contrast the following concepts:

- Who the players are in the bankruptcy process
- Types of bankruptcy
- Automatic Stay
- Conducting Business
- · Creditors' Committee
- Reclamation
- Setoff
- · Unexpired Leases
- Preferences
- Outline the issues encountered with Chapter 11 plans

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 5+ years of accounting and tax

experience

Advanced Preparation: None Course Level: Intermediate

Bankruptcy How to Effectively Addr. Fin. Rptg. Iss. & Bankruptcy Code Provisions, Part 2

With five of the top ten bankruptcies of all time filed in the United States since Sept. 15, 2008, an understanding of the bankruptcy process is critical in today's economy. This two-part course will offer unique accounting and tax insights into the often-confusing bankruptcy process and other related issues.

Learning Objectives:

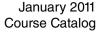
The second of a two-part series exploring Chapter 11 bankruptcy will help participants obtain a more fully formed understanding of this complex yet increasingly common business phenomenon. At the conclusion of this session you should be able to:

Explore, and compare and contrast the following financial reporting issues encountered during bankruptcy:

- Impact on the Balance Sheet
- Statement of Operations
- · Statement of Cash Flow
- Disclosure requirements
- Financial reporting issues for entities emerging from Chapter 11

Define, and compare and contrast the following

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bankruptcy code provisions:

- Automatic Stay Section 362
- Sale of Assets Section 363
- · Post petition Security Interest Section 364
- Executory Contracts Section 365
- Assertion and Payment of Administrative Payments
 Section 503
- Preferences Section 547
- Setoff Section 553

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: Bankruptcy: How to Effectively Address Financial Reporting Issues and Bankruptcy Code Provisions, Part 1 and 5+ years of accounting and tax experience

Advanced Preparation: None Course Level: Intermediate

Consolidation, Business Combinations & Noncontrolling Interests in Consolidated FS (SFAS 141-R & 160)

Controversial and revised IASB and FASB requirements have made accounting for business combinations under SFAS 141-R particularly complex. At the same time, SFAS 160 has amended ARB 51 and aligns with IASB's IAS 27 revisions. Compliance today requires a clear understanding of the related critical issues.

Learning Objectives:

With practical examples, a clear presentation of facts and review of relevant definitions, participants will familiarize themselves with the critical background, context and tools to understand the issues and changes related to business combinations and noncontrolling interests in consolidated financial statements. After completing this session you will be able to:

- List the scope and exceptions under Business Combinations (SFAS 141-R)
- Define, compare, contrast and apply the following concepts and how they are accounted for under SFAS 141-R

- Fair Value
- Contingent consideration
- Restructuring or Exit activity costs
- Acquisition related costs
- Assets acquired and liabilities assumed
- Goodwill
- Contingent assets and liabilities
- Indemnification assets
- Reacquired rights
- In-process R&D
- Bargain purchases
- Define the effective date of SFAS 141-R
- List the scope and definitions under Noncontrolling Interest in Consolidated Financial Statements (SFAS 160)
- Define, compare, contrast and apply the following concepts and how they are accounted for under SFAS 160
 - Measurement
 - Geography
 - Net loss
 - Step acquisition
 - More control and Lose control
- Compare and contrast US GAAP with IFRS regarding Business Combinations and Noncontrolling Interest in Consolidated Financial Statements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Cracking the Codification: U.S. GAAP Research Made Easy

U.S. GAAP standards have been cobbled together and revised by various parties for more than 50 years, and their patchwork nature has made it time consuming and overly complex to research accounting and financial reporting issues. Learn how the FASB Accounting Standards Codification - presents all relevant U.S. accounting and financial reporting

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literature in a single, authoritative offering, and obtain the skills and knowledge to easily use the Codification in critical real-world applications.

Learning Objectives

The FASB Accounting Standards Codification is not only a first step in organizing U.S. accounting standards for possible convergence with IFRS, but it also has simplified the ability to research related issues. This course will provide a practical overview of the Codification. At the conclusion of this session, you should be able to:

- Understand the background on the Codification Project (development & purpose)
- List how the Codification is structured
- Understand how to work with and utilize the Codification (walk through the taxonomy)
- Understand how to conduct accounting and financial reporting research using the Codification

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Disclosure and Sustainability Reporting: An SEC Overview

Today's business world is a highly regulated place where change is the only constant. Position yourself for success in this challenging environment by gaining a relevant understanding - in plain English - of critical SEC rules governing Fair Disclosure and non-GAAP financial measures, as well as an overview of sustainability reporting.

Learning Objectives

By exploring definitions, applications, and real-life case studies and examples - including Trump Hotels and Casinos, Nike, McDonald's, and Starbucks - participants will learn how to navigate through two important SEC regulations and gain practical insight into sustainability reporting. At the conclusion of this session you will be able to:

- Compare, contrast and apply the regulations concerned with Fair Disclosure
- Regulation G:
 - Define the general rules regarding the Disclosure of Non-GAAP Financial Measurers and what organizations fall under this regulation
 - Define what Non-GAAP financial measures are included and excluded
 - Compare and contrast the general disclosure and reconciliation requirements
- Sustainability Reporting:
 - Define the history
 - Compare, contrast and apply Financial and Operational, Social and Environmental reporting
 - Define Emissions Trading accounting and reporting
 - Summarize the Tax Accounting

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of Corporate Accounting

and Reporting experience.
Advanced Preparation: None
Course Level: Intermediate

Glimpse into the Future of the Accounting Profession: Perspective from Bob Herz & Nick Cyprus

In this course Becker Professional Education's panel of industry experts which includes Bob Herz (Chairman of the Financial Accounting Standards Board), Nick Cyprus (VP, Controller, and Chief Accounting Officer of the General Motors Corporation) and Tim Gearty (National Lead Instructor for Becker Professional Education) will examine recent events and their impact on the future of the accounting profession.

Learning Objectives:

Gain valuable insights into how recent events will impact the future of the accounting profession. In this session you will examine and learn specifically about the following:

«F) = Courses that are valuable to professionals both in and outside the United States.



Role of the accounting profession in the U.S. economy

- How the recent financial crisis, regulation and national accounting policies are linked
- Rational for an international accounting standard
- Current and potential future changes to U.S. GAAP (e.g., Financial Statement presentation, Revenue Recognition, Off-Balance Sheet activities)
- International Financial Reporting Standards for small and medium sized entities
- Codifications and why the project was undertaken by FASB
- The future of the CPA Exam
- Independence, and Ethics and the important role it plays within the accounting profession

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Impact of the Fin Crisis on the Accting Profession: Perspective from Charles Bowsher

In this course Becker Professional Education's panel of industry experts which includes Charles Bowsher (former Corporate Controller of the United States) and Tim Gearty (National Lead Instructor for Becker Professional Education) will examine the impact of the recent economic recession on the field of accounting.

Learning Objectives:

Gain valuable insights into how recent events will impact the future of the accounting profession. In this session you will examine and learn specifically about the following:

- Key drivers of the economic crisis of 2008 (e.g., transparency, Off-balance sheet transactions, derivatives and hedging transactions)
- The accountants' role post the economic crisis of 2008
- Concentration of the big accounting firms from eight to four and the impact it has had on the accounting profession and corporations
- The role of PCAOB (The Public Company)

Accounting Oversight Board) and the impact of Sarbanes-Oxley

- The adoption of International Financial Reporting Standards
- The internationalization of the CPA exam.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Impairment, and Exit and Disposal Activities (ASC 360/SFAS 144 & ASC 420/SFAS 146)

Obtain the sound theoretical knowledge and relevant hands-on experience that will ensure compliance with Accounting for Impairment or Disposal of Long-Lived Assets (ASC 360/SFAS 144) and the Costs Associated with Exit or Disposal Activities (ASC 420/SFAS 146). Review the provisions, scope, financial statement presentation and other critical issues related to the standards.

Learning Objectives:

A thorough and practical understanding of Accounting for Impairment or Disposal of Long Lived Assets (ASC 360/SFAS 144) and the Costs Associated with Exit or Disposal Activities (ASC 420/SFAS 146) requires a familiarity with the significant provisions of both standards. Through effective examples and a review of important definitions, participants will understand revisions to reporting and disclosure requirements and how both relate to previous accounting treatments. After completing this session you will be able to:

- Accounting for Impairment or Disposal of Long Lived Assets (ASC 360/SFAS 144)
 - Outline the objectives, purpose and scope of ASC 360/SFAS 144
 - Define impairment
 - Outline the accounting for identifiable intangible assets
 - Amortization and impairment of intangibles
 - Valuation considerations of intangibles
 - Accounting for goodwill

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- Testing goodwill for impairment at adoption
- Define the accounting treatment of Reporting Units under of ASC 360/SFAS 144
- Identify when to test for goodwill impairment
- Compare and contrast the accounting principles utilized for assets to be disposed of by sale, assets to be held and used, and assets to be disposed of other than by sale
- Define the disclosure requirements
- Costs Associated with Exit or Disposal Activities (ASC 420/SFAS 146)
 - Define the scope of ASC 420/SFAS 146
 - Outline the principles utilized when recognizing Exit Activity Costs
 - Define the disclosure requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Inventory: Techniques to Manage, Account for, and Value

Inventory management and valuation is one of the most critical functions of any business. It is also one of the most complex business functions, due to the sheer number of possible accounting approaches. Explore methodologies that are utilized in managing, costing, and valuing inventory.

Learning Objectives

Gain critical insights and practical working knowledge into the benefits, objectives, and roles of the accounting procedures and principles involved in the accurate valuing, reporting, and analyzing of inventory and its related costs. This course also includes critical knowledge about various inventory management techniques. After completing this session you will be able to:

- Compare, contrast and apply the following inventory valuation and management concepts:
 - Cost flow assumptions
 - Lower of Cost or Market

- Inventory Estimation Methods
- EOQ and EOP
- Cost Accounting
- Process Cost Accounting
- Standard Cost Accounting
- Activity-Based Costing
- Joint Cost Allocation
- Just-In-Time Inventory
- Managerial Accounting
- Direct vs. Full

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Meeting SEC Disclosure Requirements: Compensation Discussion & Analysis

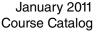
Gain a solid understanding of the many elements and requirements of the Compensation Discussion & Analysis (CD&A) as we explain the required disclosures along with guidance on how to obtain the required information effectively and efficiently. Participants will receive guidance and recommendations that help ensure compliance and minimize the likelihood of receiving comments from the SEC.

Learning Objectives

Changes effective with the 2007 proxy season have put increased emphasis and scrutiny on organizations' compensation disclosure statements. Gain a practical and current understanding of the Compensation Discussion & Analysis (CD&A) section of the financial report and its many mandates, including the use of appropriate language, required tables, and the kinds of compensation that are required to be disclosed. After completing this session you will be able to:

- Describe the types of disclosures required under CD&A
- Define the required Option Grant information
- Identify the key CD&A preparation steps
- Define the seven CD&A tables and the key

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information that is included within

 Compare and contrast the disclosure requirements for Related Party Transactions, Corporate Governance and Beneficial Ownership

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Meeting SEC Disclosure Requirements: Management Discussion & Analysis of Financial Conditions & Results of Operations

Compliance with Securities and Exchange Commission guidelines is critical, particularly in the Management Discussion & Analysis (MD&A). We will discuss current MD&A issues while receiving expert guidance that will clarify many of the complex issues related to preparing your MD&A disclosures

Learning Objectives

With increased attention to an organization's financial performance, the Management Discussion & Analysis (MD&A) section of the financial report has taken on increased significance today. Learn how to stay in compliance with the MD&A, which gives investors management's unique perspective of a company's performance and trends. After completing this session you will be able to:

- Outline the key guidance provided under FRR-72 (guidance in preparing MD&A disclosures)
- Compare and contrast Item 303 and Section 501 within Regulation S-K Requirements
- Define the MD&A requirements contained within Staff Accounting Bulletins (S.A.B)
- Describe the MD&A requirements within Interim Periods reporting
- Current Issues

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Opening a New Chapter: Fresh-Start Accounting and Subsequent Events

As companies file for and emerge from bankruptcy with increasing frequency in today's business world, a thorough understanding and careful application of related rules is more important than ever. Explore the complex and easy-to-misunderstand issues surrounding Fresh-Start Accounting (ASC 852) and Subsequent Events (ASC 855).

Learning Objectives:

Obtain a critical understanding of Fresh-Start Accounting and Subsequent Events through an exploration of essential definitions, related accounting standards and relevant examples. Secure the practical skills and experience to help entities that have emerged from bankruptcy to determine their reorganization value while establishing a new basis for financial reporting. Understand the accounting and presentation issues related to the disclosure of events that occur after the balance sheet date but before financial statements are available to be issued. At the conclusion of this session you will be able to:

- Fresh-Start Accounting (ASC 852) -
 - Define and determine when fresh-start accounting rules are applied, the purpose of fresh-start accounting, relevant accounting standards, the process of applying fresh-start accounting and relevant definitions
 - Compare and contrast financial reporting requirements during reorganization procedures and when emerging from reorganization
 - Determine how to properly present pre confirmation contingencies, comparative financial statements and entities not qualifying for fresh-start reporting
 - Describe the disclosure requirements
- Subsequent Events (ASC 855) -
 - Define the scope and purpose of subsequent events accounting
 - Define the key terms

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- Describe the date through which an entity should evaluate subsequent events
- Compare and contrast the recognition and nonrecognition of subsequent events
- Describe the audit impact
- Compare and contrast the disclosure requirements
- Define the effective date

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of Corporate Accounting

and Reporting experience Advanced Preparation: None Course Level: Intermediate

Pensions: Implementing the Accounting & Financial Reporting Requirements (ASC 715/SFAS 87 & 106, ASC 712/SFAS 112)

With the growing number of requirements that must be met today, the accounting and reporting of pension and other postretirement benefits pose increasingly difficult implementation and comprehension challenges. The course will enhance your understanding and skills, allowing you to bring clarity and understanding to these demanding issues in real-world situations.

Learning Objectives:

Gain a relevant and practical understanding of the myriad of requirements presented by ASC 715 and ASC 712. Learn the critical characteristics and types of pension plans and how to properly account and report their costs. After completing this session you will be able to:

- Pensions Plans (ASC 715/SFAS 87 & 158):
 - Outline the characteristics and the types of plans
 - Define the appropriate accounting treatment
 - Identify the disclosure requirements
- Postretirement Benefits Other than Pensions (ASC 715/SFAS 106):
 - Outline the postretirement benefits other than pensions
 - Define the appropriate accounting treatment

- Identify the disclosure requirements
- Postemployment Benefits (ASC 712/SFAS 112):
 - Define post employment benefits
 - Outline the liability reporting criteria
 - Identify the disclosure requirements.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Preparing the Statement of Cash Flows in Accordance with ASC 230 (SFAS 95)

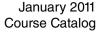
Cash flow is crucial to any company's success, but it's also vulnerable to a wide range of internal and external forces. The ability to identify those factors and produce accurate and timely cash flow statements is critical. Participants will come away with specific knowledge of the three categories within a Statement of Cash Flows - operating, investing, and financing. In addition, by participating in a case study with journal entries and working schedules, you'll get a uniquely realistic opportunity to practice real-life strategies while preparing a statement to completion.

Learning Objectives

The Statement of Cash Flows is a required U.S. GAAP financial statement that requires knowledge of ASC 230 (SFAS 95) as well as the ability to understand the significant but sometimes subtle differences between net income, cash flow, and operating, investing and financing activities. After completing this session you will be able to:

- Define the evolution and purpose of the Statement of Cash Flows
- Identify the major classifications of cash flows
- Compare, contrast and apply the direct and indirect methods of preparing the Statement of Cash Flows
- Compare and contrast operating, investing and financing activities that impact cash inflows and outflows
- Identify the sources of information for the Statement of Cash Flows

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Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Revenue Recognition: Understanding the Basics (ASC 605 & ASC 605-25), Part 1

Revenue recognition is one of today's most critical and difficult reporting area both for accountants and standard setters. In this two-part course we will cover the multiple pieces of authoritative literature, including ASC 605 and ASC 605 - 25 (SAB 101 and SAB 104). Gaps in guidance mean challenges are ongoing. Begin your examination of revenue recognition by gaining a valuable familiarity with GAAP requirements, and learn how to recognize revenue from services, products and multiple element arrangements.

Learning Objectives

In this first of Becker's two-part series on Revenue Recognition you will examine relevant examples, insightful Q&A's that address significant and contemporary issues, and a practical recognition checklist. You will be well-positioned to transfer classroom learning to real world application. After completing this session you will be able to:

- Define the four contract criteria that must be met before revenue can be recognized under ASC 605 (SAB 104)
- Outline and apply the requirements to meet the "persuasive evidence of an arrangement" criterion
- Compare and contrast the requirements to meet the "delivery has occurred or services have been rendered" criteria and apply these concepts via illustrative examples.
- This session will specifically address Risk & Rewards, Acceptance Clauses, Unfulfilled Obligations/Upfront Fees, and Consignment/ Demonstration and Bill & Hold Arrangements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Revenue Recognition: Understanding the Basics (ASC 605 & ASC 605-25), Part 2

Revenue recognition is one of today's most critical and difficult reporting area both for accountants and standard setters. In this two-part course we will cover the multiple pieces of authoritative literature, including ASC 605 and ASC 605 - 25 (SAB 101 and SAB 104). Gaps in guidance mean challenges are ongoing. Begin your examination of revenue recognition by gaining a valuable familiarity with GAAP requirements, and learn how to recognize revenue from services, products and multiple element arrangements.

Learning Objectives

In this second of Becker's two-part series on Revenue Recognition you will examine relevant examples, insightful Q&A's that address significant and contemporary issues, and a practical recognition checklist. You will be well-positioned to transfer classroom learning to real world application. After completing this session you will be able to:

- Outline and apply the requirements to meet the "price is fixed and determinable" criterion
- Define and apply the requirements to meet the "collection is reasonable assured" criterion
- Compare and contrast the principles and define the process followed for revenue arrangements with multiple deliverables (ASC 605-25/EITF 00-21)
- Outline the principles followed to properly account for deferred cost
- · Access to a revenue recognition checklist

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

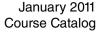
Credits: 2.0 Price: \$150.00

Prerequisites: Revenue Recognition SAB 104/EITF

00-21 Part 1

Advanced Preparation: None

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Course Level: Basic

Fair Value Measurements (SFAS 157)

In today's dynamic and volatile markets it is critical to have a firm understanding of Fair Value measurement and accounting. By adopting the current standards your organization can ensure that its financial statements are transparent and properly reflect the current economic value.

Learning Objectives

The focus of the session is to review the requirements for measuring Fair Value under SFAS 157 and how this standard can be implemented. The program will begin with an overview of fair value, and then explore exceptions to the new rules, the unit of accounting, other considerations, the three accepted fair value approaches, the fair value hierarchy, the unit of accounting and finally, the reporting requirements. After completing this session you will be able to:

- Define Fair Value/SFAS 157
- Outline what is not addressed within SFAS 157
- Describe the unit of accounting
- Describe, compare and contrast the following accounting principles:
 - Market-based Measures vs. Entity-based Measures
 - Exit Price vs. Entry Price
 - Market Participants
 - Orderly Transactions
 - Highest Use/Principal Market vs. Most Advantageous Market
 - Transaction Costs
- Define the accounting principles applied when valuing assets and liabilities
- Outline the three available techniques to measuring fair value
- Describe the multiple levels within the Fair Value Hierarchy
- Define the Unit of Valuation utilized within SFAS 157
- Outline the reporting requirements under SFAS 157

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Foreign Currency Accounting (ASC 830/SFAS 52)

Success in today's international business arena requires the ability to account for foreign currency and accurately translate assets, expenses, and gains and losses in compliance with GAAP. Learn how to apply the "functional currency" approach by utilizing both the current (translation) and temporal (re-measurement) methods.

Learning Objectives

Through practical exercises and examples that lay the foundation for real-world familiarity and success, participants will learn how to determine functional currency while gaining a thorough understanding of Foreign Currency Accounting (ASC 830/SFAS 52), including its objectives, purpose, disclosure requirements and critical definitions. After completing this session you will be able to:

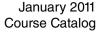
- Outline the measurement methods and current cost determination, and the classification of the balance sheet into monetary and non-monetary items under ASC 255 (SFAS 89)
- Define the objectives and purpose of ASC 830 (SFAS 52)(Foreign Currency Translation)
- Explain the critical definitions within ASC 830 (SFAS 52)
- List the critical steps in restating foreign financial statements
- Compare and contrast, and apply the proper accounting treatment under the following methods:
 - Translation (Current) method
 - Remeasurement (Temporal) method
- Describe the principles followed when there is a change to the functional currency
- Outline the disclosure requirements under ASC 830 (SFAS 52)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

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Advanced Preparation: None

Course Level: Basic

Share-Based Payments (ASC 718/SFAS 123R): Accounting for Stock Options & Other Stock-Based Compensation

Participants will learn the formulas, objectives and requirements related to Shared-Based Payments (ASC 718/SFAS 123R) while studying practical examples and models that offer real-world applications. This course not only puts the standards in historical context, but provides a solid foundational knowledge of issues including valuation considerations, the vesting period, compensation expense, capitalization, income tax accounting, EPS calculation, private company considerations, transition methods and disclosures.

Learning Objectives

Framed by the history of stock-based compensation, participants will gain a practical understanding of the complicated issues and basic accounting rules related to stock-based compensation (ASC 718/SFAS 123R). After completing this session you will be able to:

- ASC 718/SFAS 123R
 - Define the primary objectives covered
 - Outline the hierarchy of Fair Value
 - Compare and contrast share-based payments classification (equity, liabilities)
- ASC 718/SAB 107
 - Define the key topics covered
- Compare and contrast the valuation models
- Compare and contrast the various vesting alternatives
- · Define the accounting for forfeitures
- Outline the capitalization rules and income tax accounting
- Define the impact to Non-public Companies
- Outline the required disclosures

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Software Revenue & Expense Recognition (ASC 985, ASC 350, ASC 730, and ASC 985)

Today's business world moves fast, and nowhere does change come more rapidly than in the accounting environment, where new software revenue and expense recognition rules demand adaptability, vigilance, and a sound understanding of the most current standards and amendments. Obtain the critical background and practical skills that ensure success and compliance despite this continually shifting landscape.

Learning Objectives

By exploring relevant examples and definitions, recent changes, and critical subtleties, participants will obtain a working knowledge of current standards and the accounting practices specifically required in today's software revenue and expense recognition arena. After completing this session you will be able to:

- Define the scope of ASC 985 (SOP 97-2)
- Compare, contrast and apply the revenue recognition criteria defined within ASC 985
- Compare and contrast and define the process followed to properly account for multiple element arrangements under ASC 985 (SOP 97-2)
- Outline and apply the principles utilized to account for Research & Development costs under ASC 730 (SFAS 2)
- Compare and contrast the principles utilized to account and disclose the Cost of Computer Software to be Sold, Leased, or Otherwise Marketed under ASC 985 (SFAS 86)
- Define the principles utilized to account for Cost of Computer Software Developed or Obtained for Internal Use under ASC 350 (SOP 98-1)
- · Access to a listing of various definitions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

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Uncovering the Truth with Forensic Accounting 🚯



Forensic accounting is playing an increasingly important role in corporate investigations and in criminal and civil matters in the business environment. Learn the basics of this critical role in a business world where U.S. organizations lose 7 percent of their annual revenues to fraud.

Learning Objectives

Participants will gain an appreciation of the need for this critical role, as well as a practical overview of the skill sets and knowledge required of forensic accountants. Understand the types of fraud, learn how to uncover fraud, and gain a practical and relevant understanding of computer forensics as well as the appropriate and effective steps in conducting internal investigations. After completing this session you will be able to:

- Define why forensic accounting is important and what is at stake
- Outline the benefits of bringing forensic accounting skills in house
- Compare and contrast the types of fraud
- · Identify the skills of forensic accountants
- Compare and contrast the basics to uncovering
- Outline the critical steps in conducting computer forensics
- Define how to plan and conduct an internal investigation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None Course Level: Overview

Understand the Consolidation of VIE FASB Interpretation (No. 46/46R, ARB No. 51, & SFAS 167), Part 1

This three-part program will walk participants through real-world examples and case studies and enable

them to determine when a company has a variable interest in another entity, to establish that the other entity is a variable interest entity, and to identify the criteria used to identify the primary beneficiary. The program includes the recently released SFAS No. 167, Amendments to FASB Interpretation No. 46(R), which made some significant changes to the rules accounting for variable interest entities.

Learning Objectives:

Through real-world examples and case studies, you will examine and learn specifically about FASB Interpretation Nos. 46/46R and ARB No. 51. This course focuses on defining and identifying variable interests in a business. At the conclusion of this session you will be able to:

- Define the various combination/consolidations methods
- · List examples of variable interest entities
- Define the two valuation techniques
- Outline the FIN 46R exemptions
- · List the criteria that must be met in order for an organization to be categorized as a variable interest

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of U.S. GAAP experience

Advanced Preparation: None Course Level: Intermediate

Understand the Consolidation of VIE FASB Interpretation (No. 46/46R, ARB No. 51, & SFAS 167), Part 2

This three-part program walks participants through real-world examples and case studies and enables them to determine when a company has a variable interest in another entity, to establish that the other entity is a variable interest entity, and to identify the criteria used to identify the primary beneficiary. The program includes SFAS No. 167, Amendments to FASB Interpretation No. 46(R), which made some significant changes to the rules of accounting for variable interest entities.

Courses that are valuable to professionals both in and outside the United States.



Learning Objectives:

Through real-world examples and case studies, you will examine and learn specifically about FASB Interpretation Nos. 46/46R, and ARB No. 51. This course focuses on the testing utilized to determine if an organization qualifies as a variable interest entity. At the conclusion of this session you will be able to:

- Define the qualitative technique utilized to determine if an organization meets the criteria to be categorized as a variable interest entity
- Identify the primary beneficiary of a variable interest entity and how the following items impact the beneficiary/who consolidates the variable interest entity:
 - Expected losses
 - Rights to residual returns
 - Voting rights

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: Understanding the Consilidation of Variable Interest Entities: FASB Interpretation No.

46/46R, ARB No. 51 & SFAS 167, Part 1

Advanced Preparation: None Course Level: Intermediate

Understand the Consoldation of VIE FASB Interpretation (No. 46/46R, ARB No. 51, & SFAS 167), Part 3

This three-part program will walk participants through real-world examples and case studies and enable them to determine when a company has a variable interest in another entity, to establish that the other entity is a variable interest entity, and to identify the criteria used to identify the primary beneficiary. The program includes the recently released SFAS No. 167, Amendments to FASB Interpretation No. 46(R), which made some significant changes to the rules of accounting for variable interest entities.

Learning Objectives:

Through real-world examples and case studies, you will examine and learn specifically about FASB Interpretation Nos. 46/46R, and ARB No. 51. This

course focuses on defining and identifying the primary beneficiary. At the conclusion of this session you will be able to:

- Determine if your organization is required to follow the related party disclosure rules (SFAS 57)
- Define what it is meant to be an affiliate of the enterprise
- List the methods for determining the primary beneficiary
- List the variable interest entity disclosure requirements for those that meet the primary beneficiary requirements or hold a significant variable interest

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: Understanding the Consolidation of Variable Interest Entities: FASB Interpretation No. 43/46R and ARB No. 51. Part 1 and Part 2

Advanced Preparation: None Course Level: Intermediate

U.S. Securities and Exchange Commission Recent Trends and Actions

This course will give participants a valuable perspective of the SEC by exploring the Corporation Finance and Enforcement divisions, and gain a better understanding of the SEC's focus by exploring the rationale behind 2007 and 2008 comment letters and examining recent enforcement actions and investigations. A 10-K navigation guide will clarify this critical yet complex document.

Learning Objectives:

Obtain practical, relevant and helpful insight into two critical divisions within the U.S. Securities and Exchange Commission - the Division of Corporation Finance and the Division of Enforcement. You will also explore recent trends in comment letters and enforcement actions. A 10-K overview will give participants a clear understanding of this document's requirements, obligations and policies. At the conclusion of this session, you should be able to:

• Define the structure and purpose of the U.S.

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Securities and Exchange Commission (SEC)

- Outline the structure, components and registrant filing requirements of a 10-K
- Identify recent trends in U.S. SEC Comment Letters
- Compare and contrast recent trends in enforcement actions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic



Accounting & Reporting Changes in FE Rates & HE under IFRS (IAS 21 & 29)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presentation of Changes is Foreign Exchange Rates and Hyperinflationary Economies (IAS 21 & 29). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Fluctuating foreign exchange rates in hyperinflationary economies pose difficult challenges and complexities when applying International Reporting Standards. Gain the knowledge and experience that will allow you to apply IAS 21 (The Effects of Changes in Foreign Exchange Rates) and IAS 29 (Financial Reporting in Hyperinflationary Economies) within your organization. At the conclusion of this session you should be able to:

The Effect of Changes in Foreign Exchange Rates (IAS 21):

- Define the objective and scope of The Effect of Changes in Foreign Exchange Rates (IAS 21).
- List the definitions utilized in IAS 21.
- Compare, contrast and apply the principals utilized to report foreign currency transactions in the functional currency
- Compare, contrast and apply the principals utilized to present in other than functional currency.
- Outline the disclosure requirements under IAS 21.

Financial Reporting in Hyperinflationary Economies (IAS 29):

- Define the objective and scope of Financial Reporting in Hyperinflationary Economies (IAS 29).
- Compare, contrast and apply the principals utilized to restate financial statements.
- Outline the disclosure requirements under IAS 29.
- Access to a guideline and checklist for IAS 21 and 29.

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Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Assets under IFRS – What You Need to Know about Assets Held for Sales and Discontinued Operations (IFRS 5) 💮

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for Non-Current Assets Held for Sale and Discontinued Operations (IFRS 5). Learn how to effectively apply these standards within your organization.

Learning Objectives

Rapid and important changes are underway in the accounting world. Obtain critical working knowledge on the treatment of Non-current Assets Held for Sale and Discontinued Operations under International Financial Reporting Standards. This course will blend theory and practical hands-on experience to enable the effective application of IFRS 5. At the conclusion of this session you should be able to:

- Define the scope of Non-current Assets Held for Sale and Discontinued Operations under International Financial Reporting Standards 5 (IFRS 5)
- List the definition of Non-current Assets Held for Sale and Discontinued Operations under IFRS 5
- Outline the concepts utilized to determine the classification of Non-current Assets under IFRS 5
- Define the various methodologies utilized to

measure Non-current Assets under IFRS 5

- Define the presentation and disclosure requirements under IFRS 5
- Outline the convergence status of IFRS 5 and SFAS 144
- Access to a checklist on when and how to apply IFRS 5

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Assets under International Financial Reporting Standards – What You Need to Know about Impairment of Assets (IAS 36) (*)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for the Impairment of Assets (IAS 36). Learn how to effectively apply these standards within your organization.

Learning Objectives

The effective application of IAS 36 – Impairment of Assets – is critical to the appropriate preparation and presentation of financial statements under International Financial Reporting Standards. A blend of theory and practical hands-on experience will equip you for real-world applications of IAS 36. At the conclusion of this session you will be able to:

 Define the scope of Impairment of Assets under International Accounting Standards 36 (IAS 36)

(f) = Courses that are valuable to professionals both in and outside the United States.



- List the definition of Impairment of Assets under IAS 36
- Outline the rules followed to measure the recoverable amount of an Impaired Asset under IAS 36
- Define the rules followed to determine when to recognize and how to measure an impairment loss under IAS 36
- Summarize the rules utilized to determine when and how to measure the reversal of an impairment loss under IAS 36
- Define an Impaired Asset disclosure requirements under IAS 36
- Access to a checklist on when and how to apply IAS 36

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Assets under International Financial Reporting Standards – What You Need to Know about Intangible Assets (IAS 38) 😚

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Intangible Assets (IAS 38). Learn how to effectively apply these standards within your organization.

Learning Objectives

Obtain not just theoretical knowledge, but relevant background experience and practical working

knowledge of Intangible Assets within International Accounting Standards (IAS 38). Enhance your ability to properly, effectively and easily apply IAS 38 to financial statements in accordance with International Financial Reporting Standards. At the conclusion of this session you will be able to:

- Define the scope of Intangible Assets under International Accounting Standards 38 (IAS 38)
- List the definition of Intangible Assets under IAS 38
- Define the rules followed to determine when to recognize Intangible Assets under IAS 38
- Outline the methodologies utilized to value Intangible Assets at the various stages of its life under IAS 38
- Define the Intangible Assets disclosure requirements under IAS 38
- Access to a checklist on when and how to apply IAS 38

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Assets under International Financial Reporting Standards – What You Need to Know about Inventories and Borrowing Costs (IAS 2 and 23) 💮

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Inventory and Borrowing Costs (IAS 2 and 23). Learn how to effectively apply these standards within your

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organization.

Learning Objectives

Obtain a relevant historical perspective, deepen your understanding of current standards, and acquire the critical hands-on experience that will allow you to effectively interpret and properly apply International Financial Reporting Standards for Inventory and Borrowing Costs (IAS 2 and 23). At the conclusion of this session you will be able to:

- Define the scope of Inventory under International Accounting Standard 2 (IAS 2)
- List the definition of Inventories under IAS 2
- Outline the methodologies utilized to value Inventory under IAS 2
- Compare and contrast US GAAP and IAS Inventory valuation methodologies
- Outline the rules followed when Inventories are recognized as an expense under IAS 2
- Define the Inventory disclosure requirements under IAS 2
- Define the scope of Borrowing Costs under IAS 23
- List the definition of Borrowing Costs under IAS 23
- List the rules utilized to determine if Borrowing Costs should be capitalized under IAS 23
- Define the Borrowing Cost disclosure requirements under IAS 23
- Compare and contrast Borrowing Costs under IAS 23 and US GAAP (SFAS 34)
- Access to a checklist on when and how to apply IAS 2 and 23

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on Your Organization
- International Financial Reporting Standards and the Impact on Your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Assets under International Financial Reporting Standards – What You Need to Know about Property, Plant & Equipment and Investment Property (IAS 16 and 40)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Property, Plant & Equipment and Investment Property (IAS 16 and 40). Learn how to effectively apply these standards within your organization.

Learning Objectives

Preparing Financial Statements in accordance with International Financial Reporting Standards requires accurate and up-to-date theoretical knowledge along with practical and thorough hands-on experience. At the conclusion of this session you will be able to:

- Define the scope of Property, Plant and Equipment under International Accounting Standards 16 (IAS 16)
- List the definition of Property, Plant and Equipment under IAS 16
- Define the rules followed to determine when to recognize Property, Plant and Equipment under IAS 16
- Outline the methodologies utilized to value Property, Plant and Equipment at the various stages of its life under IAS 16
- Define the Property, Plant and Equipment disclosure requirements under IAS 16
- Define the scope of Investment Property under IAS 40
- List the definition of Investment Property under IAS 40
- Define the rules followed to determine when to recognize Investment Property under IAS 40
- Outline the methodologies utilized to value Investment Property at the various stages of its life under IAS 40
- Define the Investment Property disclosure requirements under IAS 40
- Access to a checklist on when and how to apply

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IAS 16 and 40

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Liabilities under IFRS: What You Need to Know about Employee Benefits (IAS 19)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and reporting of Employee Benefits (IAS 19). Learn how to effectively apply these standards within your organization.

Learning Objectives:

Enhance your theoretical knowledge and acquire the hands-on experience that will allow you to navigate the complexities surrounding International Financial Reporting Standards IAS 19 (Employee Benefits). At the conclusion of this session you should be able to:

- Define the objectives and scope of Employee Benefits under IAS 19
- Compare and contrast the four categories of Short Term Employee Benefits and their respective accounting treatment
- Compare and contrast the various forms of Post-Employment Benefits and their respective accounting treatment
- Compare and contrast the multiple forms of Other Long-Term Employee Benefits
- · Describe Termination Benefits and the accounting

treatment

 Access a disclosure requirements checklist, definitions, and transitional provisions utilized in IAS 19

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Liabilities under IFRS: What You Need to Know about Income Taxes (IAS 12) (

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for Income Taxes (IAS 12). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and presentation of Income Taxes (IAS 12). This is a standard that has seen amendments in recent years, ushering in new levels of complexity that demand theoretical knowledge along with practical hands-on experience. At the conclusion of this session you should be able to:

- Define the scope of Income Taxes under International Accounting Standards (IAS 12).
- List the definitions utilized in IAS 12 Income Taxes.
- Compare and contrast the principles utilized to recognize Current and Deferred Tax Liabilities, and Tax Assets under IAS 12.
- · Compare and contrast the principles utilized to

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measure and account for Current and Deferred Tax Liabilities and Tax Assets under IAS 12.

- Examine and outline how to present Tax Assets,
 Tax Liabilities and Tax Expenses under IAS 12.
- Define the disclosure requirements of Income Taxes under IAS 12.
- Access a Income Tax disclosure requirements checklist.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Liabilities under IFRS: What You Need to Know about Leases (IAS 17) 🚱

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for Leases (IAS 17). Learn how to effectively apply these standards within your organization.

Learning Objectives:

From theory to field application, this course provides the relevant background, context and tools to apply IAS 17 Leases under International Financial Reporting Standards. Understand key issues and the most recent amendments to the standard, and gain the practical experience that will help you to accurately and efficiently apply these standards within your organization. At the conclusion of this session you should be able to:

Define the scope of Leases under International

Accounting Standards (IAS 17).

- · List the definitions utilized in IAS 17 Leases.
- Outline the criteria utilized to classify Leases under IAS 17
- Compare and contrast the treatment of Leases of lessees and lessors.
- Outline the principles that are utilized for Sale and Leaseback transactions.
- Access a Lease disclosure requirements checklist.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Accounting for Liabilities under IFRS: What You Need to Know about Provisions, Cont. Liab. & Assets (IAS 37) 😚

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for Provisions, Contingent Liabilities and Contingent Assets (IAS 37). Learn how to effectively apply these standards within your organization.

Learning Objectives:

From theory to field application, this course provides the relevant background, context and tools to apply IAS 37 – Provisions, Contingent Liabilities and Contingent Assets under International Financial Reporting Standards. Understand key issues and the most recent amendments to the standard, and gain the practical experience that will help to you

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accurately and efficiently apply these standards within your organization. At the conclusion of this session, you should be able to:

- Define the scope of Provisions, Contingent Liabilities and Contingent Assets under IAS 37.
- List the definition of Provisions, Contingent Liabilities and Contingent Assets under IAS 37.
- Outline the criteria utilized to recognize provisions under IAS 37.
- Define the various methods utilized to determine the bases of provisions under IAS 37.
- Compare and contrast the various principles utilized to account for the reimbursement of expenditures required to settle a provision.
- · Outline the principles for changes in provisions.
- List the recognition and measurement rules under IAS 37.
- Define the presentation and disclosure requirements under IAS 37.
- Access a checklist on when and how to apply IAS 37.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

Acct. for Liabilities under IFRS: What You Need to Know about Share-based Payment (IFRS 2) (*)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and reporting of Share-based Payment (IFRS 2).

Learn how to effectively apply these standards within your organization.

Learning Objectives:

Enhance your theoretical knowledge and acquire the hands-on experience that will allow you to navigate the complexities surrounding International Financial Reporting Standards IFRS 2 (Share-based Payment). At the conclusion of this session you should be able to:

- Define the objective and scope of Share-based Payment under IFRS 2
- List the definitions utilized in IFRS 2
- Identify the recognition principles for Share-based Payment
- Compare and contrast Equity-Settled, Cash-Settled and Share-based Payment transactions with Cash Alternatives
- Outline the disclosure requirements
- Access the transitional provisions, and a practical checklist regarding Share-based Payment

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

First-Time Adoption of International Financial Reporting Standards (IFRS 1) 😯

Integrating practical background, relevant context and proven tools, participants will acquire the skills and knowledge to guide organizations applying IFRSs for the first time in the preparation of financial statements.

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Learning Objectives:

The adoption of IFRS for the first time can be cumbersome and complex for an organization. Participants will gain an understanding of the definition and scope of IFRS 1 and receive practical guidance on its implementation within their organization. At the conclusion of this session, you will be able to:

- Define the scope and objective of the First-time Adoption of International Financial Reporting Standards (IFRS 1)
- · List the definitions utilized in IFRS 1
- Describe and apply the recognition and measurement principles utilized under IFRS 1
- Compare, contrast and apply the presentation and disclosure principles utilized under IFRS 1
- Summarize and apply the guidance on implementing International Financial Reporting Standards outlined within IFRS 1
- Outline the various ratio analyses and how to specifically apply them for analytical purposes

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on Your Organization
- International Financial Reporting Standards and the Impact on Your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

IFRS: Accounting For Investments in Associates (IAS 28) & Interests in Joint Ventures (IAS 31) Part 1

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presentation of Investments in Associates (IAS 28) and Interests in Joint Ventures (IAS 31). Learn how to effectively apply these standards within your organization.

Learning Objectives:

In the first of a two-part course, participants will learn how to properly account and present Investments in Associates (IAS 28). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you should be able to:

- Define the objectives and scope of Investments in Associates (IAS 28)
- · Identify the definitions utilized within IAS 28
- · Apply the Equity Method
- Describe when an investor is required to prepare separate financial statements under IAS 28
- Outline the disclosure requirements under IAS 28

Instructor: Timothy F. Gearty, CPA, MBA, JD Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

IFRS: Accounting For Investments in Associates (IAS 28) & Interests in Joint Ventures (IAS 31) Part 2

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presentation of Investments in Associates (IAS 28) and Interests in Joint Ventures (IAS 31). Learn

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how to effectively apply these standards within your organization.

Learning Objectives:

In the second of a two-part course, participants will learn how to properly account and present Interests in Joint Ventures (IAS 31). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you should be able to:

- Outline the objectives and scope of Interests in Joint Ventures (IAS 31)
- · Identify the definitions utilized with IAS 31
- Compare and contrast the accounting for jointly controlled operations, assets, and entities
- Describe when a venture is required to prepare separate financial statements under IAS 31 and the appropriate accounting involved
- Outline the disclosure requirements under IAS 31
- · Access a practical disclosure checklist

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards: Understanding How to Account For and Present Investments in Associates (IAS 28) and Interests in Joint Ventures (IAS 31), Part 1
- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet

Advanced Preparation: None Course Level: Intermediate

IFRS: Accounting for and Presenting Business Combinations (IFRS 3), Part 1 😚

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and presentation of Business Combinations (IFRS 3). Learn how to effectively apply these standards within your organization.

Learning Objectives:

In this first of a two-part course we examine the continued globalization of the accounting financial standards and its impact on the accounting for and presentation of Business Combinations (IFRS 3). You will specifically explore the initial accounting for Business Combinations under the Acquisition Method. At the conclusion of this session you should be able to:

- Define the objective and scope of Business Combinations under IFRS 3.
- Outline the principles followed for the initial accounting for Business Combinations: Acquisition Method.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

IFRS: Accounting for and Presenting Business Combinations (IFRS 3), Part 2 🚱

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and presentation of Business Combinations (IFRS 3). Learn how to effectively apply these standards within your organization.

Learning Objectives:

In the second of a two-part course we examine the

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continued globalization of the accounting financial standards and its impact on the accounting for and presentation of Business Combinations (IFRS 3). You will gain theoretical knowledge supported by relevant hands-on experience of the principles utilized under IFRS 3. At the conclusion of this session, you should be able to:

- Compare and contrast the accounting for business combinations under step acquisition and those achieved without consideration.
- Outline the principles followed for subsequent measurement and accounting.
- · Identify the disclosure requirements under IFRS 3.
- · List the definitions utilized in IFRS 3.
- Compare and contrast the accounting for business combinations under IFRS vs. U.S. GAAP.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Financial Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- IFRS: Accounting for and Presenting Business Combinations (IFRS 3), Part 1
- IFRS and the Impact on Your Organization
- IFRS and the Impact on Your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

IFRS: Accounting for & Presenting Revenue & Construction Contracts (IAS 18 & 11) (6)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting for and presentation of Revenue (IAS 18) and Construction Contracts (IAS 11). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting for and presentation of Revenue (IAS 18) and Construction Contracts (IAS 11). Compliance requires a sound understanding of theoretical knowledge supported by relevant handson experience. At the conclusion of this session you should be able to:

- Revenue (IAS 18): Define the scope of Revenue under IAS 18.
- · List the definitions utilized in IAS 18.
- Outline how Revenue is measured.
- Compare and contrast Revenue Recognition principles for the Sale of Goods, Rendering of Services, Interest, Royalties and Dividends.
- Define the disclosure requirements under IAS 18.

Construction Contracts (IAS 11):

- Define the scope of Construction Contracts under IAS 11.
- List the definitions utilized in IAS 11.
- Outline the principles followed for the accounting of Construction Contracts under IAS 11.
- Define the disclosure requirements under IAS
- Access a Revenue and Construction Contracts disclosure requirements checklist.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

«F) = Courses that are valuable to professionals both in and outside the United States.



IFRS for Small and Medium-sized Entities, Part 1

The release of International Financial Reporting Standards for Small and Medium-sized Entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives:

In this course, we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will specifically explore Sections 1, 2, 3 and 10 of the standard. At the conclusion of this session, you will be able to:

- Define Small and Medium-sized Entities (SME) under Section 1 Small and Medium-sized Entities of the standard.
- Compare and contrast the concepts and principles under Section 2 Concepts and Pervasive Principles of the standard.
- Define the various features underlying financial statement presentation (e.g., fair presentation, going concern, frequency of reporting) under Section 3 Financial Statement Presentation of the standard.
- Identify the accounting policies, estimates and errors under Section 10 Accounting Policies, Estimates and Errors of the standard.

Optional Courses:

- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards (Framework)
- Financial Statement Disclosures under International Financial Reporting Standards - What You Need to Know

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting

experience.

Advanced Preparation: None

Course Level: Intermediate

IFRS for Small and Medium-sized Entities, Part 2 €

The release of International Financial Reporting Standards for Small and Medium-sized entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives:

In the course, we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will gain theoretical knowledge supported by relevant handson experience on section 4, 5, 6, 7, 8 and 9 of the standards. At the conclusion of this session, you will be able to:

- Identify the components and presentation of the following financial statements:
 - Statement of Financial Position (Section 4);
 - Statement of Comprehensive Income (Section 5);
 - Statement of Changes in Equity (Section 6);
 - Statement of Cash Flows (Section 7).
- Describe the required Notes to the Financial Statements (Section 8).
- Define the principles followed for Consolidated and Separate Financial Statement presentation (Section 9).

Optional Courses:

- International Financial Reporting Standards: Understanding How to Prepare and Present Financial Statements (IAS 1 and 7)
- International Financial Reporting Standards-Understanding How to Account and Present Consolidated and Separate Financial Statements (IAS 27)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting

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experience or the successful completion of Becker Professional Education's International Financial Reporting Standards course:

 International Financial Reporting Standards for Small and Medium-sized Entities, Part 1

Advanced Preparation: None Course Level: Intermediate

IFRS for Small and Medium-sized Entities, Part 3 🚯

The release of International Financial Reporting Standards for Small and Medium-sized entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives:

In this multi-part course we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will specifically explore section 13, 16, 17 and 18 of the standard. At the conclusion of this session you will be able to:

- Inventories (Section 13):
 - Define the scope of Inventories.
 - List definition of Inventories.
 - Outline the methodology utilized to value Inventory.
 - Outline the rules followed when Inventories are recognized as an expense.
 - Define the Inventory disclosure requirements under Section 13.
- Investment Property (Section 16):
 - Define the scope of Investment Property.
 - Distinguish related definitions for Investment Property.
 - Define the rules followed to determine when to recognize.
 - Determine carrying amount of Investment Property at recognition.
 - Determine carrying amount changes after recognition due to depreciation charges and impairment losses.

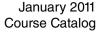
- Apply the rules utilized to transfer items to or from Investment Property.
- Define the disclosure requirements.
- Property, Plant and Equipment (Section 17):
 - Define the scope of Property, Plant and Equipment.
 - List the definition of Property, Plant and Equipment.
 - Define the rules followed to determine when to recognize Property, Plant and Equipment.
 - Determine carrying amount of Property, Plant and Equipment at recognition.
 - Determine carrying amount changes after recognition due to depreciation charges and impairment losses.
 - Apply the rules utilized to de-recognize recognized Property, Plant and Equipment.
 - Define the disclosure requirements.
- Intangible Assets other than Goodwill (Section 18):
 - Define the scope of Intangible Assets other than Goodwill.
 - Distinguish related definitions for Intangible Assets other than Goodwill.
 - Define the rules followed to determine when to recognize Intangible Assets other than Goodwill.
 - Determine carrying amount of Intangible Assets other than Goodwill.
 - Determine carrying amount changes after recognition due to depreciation charges and the impairment losses of Intangible Assets other than Goodwill.
 - Apply the rules utilized to de-recognize recognized Intangible Assets other than Goodwill.
 - Define the disclosure requirements.

Optional Courses:

- Accounting for Assets under IFRS What You Need to Know about Inventories & Barrowing Costs (IAS 2 & 23)
- Accounting for Assets under IFRS What You Need to Know about PP&E & Investment Property (IAS 16 & 40)
- Accounting for Assets under IFRS What You Need to Know about Intangible Assets (IAS 38)

Instructor: Timothy F. Gearty, CPA, MBA, JD

(f) = Courses that are valuable to professionals both in and outside the United States.





Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

 International Financial Reporting Standards for Small and Medium-sized Entities, Part 1 and 2

Advanced Preparation: None Course Level: Intermediate

New!

IFRS for Small and Medium-sized Entities, Part 4 (6)

The release of International Financial Reporting Standards for Small and Medium-sized entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives

In this multi-part course we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will specifically explore sections 23, 24, 25 and 27 of the standard. At the conclusion of this session you will be able to:

- Revenue (Section 23):
 - Define the scope of Revenue and list the definitions utilized in Section 23.
 - Outline how Revenue is measured.
 - Compare and contrast Revenue recognition principles for the Sale of Goods, Rendering of Services, Interest, Royalties and Dividends.
 - Define the disclosure requirements.
- Government Grants (Section 24):
 - Define the scope of Government Grants and list the related definitions utilized in Section 24.
 - Define the rules followed to determine when to recognize and how to measure Government Grants.
 - Define the disclosure requirements.
- Borrowing Costs (Section 25):

- Define the scope of Borrowing Costs and list the related definitions utilized in Section 25.
- List the rules utilized to determine if Borrowing Costs should be capitalized.
- Define the disclosure requirements.
- Impairment of Assets (Section 27):
 - Define the scope of Impairment of Assets and list the related definitions utilized in Section 27.
 - Outline the rules followed to measure the recoverable amount of an impaired asset.
 - Define the rules followed to determine when to recognize and how to measure an impairment loss
 - Summarize the rules utilized to determine when and how to measure the reversal of an impairment loss.
 - Define the disclosure requirements.

Optional Courses:

- IFRS Accounting for and Presenting Revenue and Construction Contracts (IAS 18 and 11)
- Accounting for Assets under IFRS-What You Need to Know about Inventories and Borrowing Costs (IAS 2 & 23)
- Accounting for Assets under IFRS-What You Need to Know about Impairment of Assets (IAS 36)
- Accounting for Assets under IFRS-What You Need to Know about Non-Current Assets Held for Sale & Discontinued Operations

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

 International Financial Reporting Standards for Small and Medium-sized Entities, Part 1 and 2

Advanced Preparation: None Course Level: Intermediate

New!

IFRS for Small and Medium-sized Entities, Part 5 \P

• = Courses that are valuable to professionals both in and outside the United States.



The release of International Financial Reporting Standards for Small and Medium-sized entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives

In this multi-part course we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will specifically explore sections 20 and 21 of the standard. At the conclusion of this session you will be able to:

- Leases (Section 20):
 - Define the scope of Leases and outline the criteria utilized to classify Leases in Section 20.
 - Compare and contrast the treatment of Leases for lessees and lessors.
 - Outline the principles that are utilized for Sale and Leaseback transactions.
 - Define the disclosure requirements.
- Provisions and Contingencies (Section 21):
 - Define the scope of Provisions, Contingent Liabilities and Contingent Assets utilized in Section 24.
 - List the recognition and measurement principles.
 - Define the presentation and disclosure requirements.

Optional Courses:

- Accounting for Liabilities under IFRS-What You Need to Know about Leases (IAS 17)
- Accounting for Liabilities under IFRS-What You Need to Know about Provisions, Contingent Liabilities and Assets (IAS 37)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

 International Financial Reporting Standards for Small and Medium-sized Entities, Part 1 and 2 Advanced Preparation: None Course Level: Intermediate

New!

IFRS for Small and Medium-sized Entities, Part 6 €

The release of International Financial Reporting Standards for Small and Medium-sized entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives

In this multi-part course we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will specifically explore Liabilities and Equity (Section 22), and the Share-based Payment (Section 26) sections of the standard. At the conclusion of this session you will be able to:

- Liabilities and Equity (Section 22):
 - Define the scope of Liabilities and Equity utilized in Section 22
 - List the definitions utilized
 - Outline the principles utilized to classify financial instruments as either a liability or equity
 - Outline the accounting for equity instruments issued to individuals or other parties
 - Compare and contrast the accounting for liabilities and equity
- Share-based Payment (Section 26):
 - Define the objective and scope of Share-based Payment under Section 26
 - Identify the recognition principles for Sharebased Payment
 - Compare and contrast Equity-Settled, Cash-Settled and Share-based Payment transactions with Cash Alternatives
 - Outline the principles followed for subsequent measurement and accounting for Equity-Settled, Cash-Settled and Share-based Payment transactions with Cash Alternatives
 - Apply the required conditions and accounting principles for Government-mandated plans

(F) = Courses that are valuable to professionals both in and outside the United States.



as Equity-Settled Share-Based Payment transactions

- Outline the disclosure requirements

Optional Courses:

- IFRS: Understanding How to Prepare and Present Financial Statements (IAS 1 and 7)
- Accounting for Liabilities under IFRS What You Need to Know about Provisions, Contingent Liabilities and Assets (IAS 37)
- Accounting for Liabilities under IFRS What You Need to Know about Share-based Payment (IFRS 2)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

 International Finanical Reporting Standards for Small-and Medium sized Entities, Part 1 and 2

Advanced Preparation: None Course Level: Intermediate

New!

IFRS for Small and Medium-sized Entities, Part 7

The release of International Financial Reporting Standards for Small and Medium-sized entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives

In this multi-part course we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will specifically explore Employee Benefits (Section 28), and the Income Taxes (Section 29) sections of the standard. At the conclusion of this session you will be able to:

• Employee Benefits (Section 28):

- Define the scope of Employee Benefits utilized in Section 28
- Identify the four categories of Employee Benefits
- Outline the general recognition principle for all Employee Benefits
- Compare and contrast the four categories of Short-term Employee Benefits and their respective accounting treatment
- Compare and contrast the two categories of Post-Employment Benefits and their respective accounting treatment
- Compare and contrast the multiple forms of Other Long-term Employee Benefits and their respective accounting treatment
- Describe Termination Benefits and the accounting treatment
- Income Taxes (Section 29):
 - Define the scope of Employee Benefits utilized in Section 28
 - Define the scope of Income Taxes and definitions utilized in Section 29
 - Compare and contrast the principles utilized to recognize, measure and account for Current and Deferred Tax Liabilities, and Tax Assets
 - Outline the accounting treatment of Withholding Tax on Dividends
 - Define the disclosure requirements of Income Taxes

Optional Courses:

- Accounting for Liabilities under International Financial Reporting Standards – What You Need to Know about Employee Benefits (IAS 19)
- Accounting for Liabilities under International Financial Reporting Standards – What You Need to Know about Income Taxes (IAS 12)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

 International Financial Reporting Standards for Small-and Medium sized Entities, Part 1, 2, 3, 4, 5,

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and 6

Advanced Preparation: None Course Level: Intermediate

New!

IFRS for Small and Medium-sized Entities, Part 8 €

The release of International Financial Reporting Standards for Small and Medium-sized Entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives

In this multi-part course we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will specifically explore Basic Financial Instruments (Section 11), and the Other Financial Instruments Issues (Section 12) sections of the standard. At the conclusion of this session you will be able to:

- Basic Financial Instruments (Section 11):
 - Define the objective and scope of Basic Financial Instruments
 - Apply the accounting policy
 - Compare and contrast the principles followed under initial and subsequent recognition, measurement and de-recognition of financial assets and financial liabilities
 - Define the disclosure requirements
- Other Financial Instruments Issues (Section 12):
 - Define the objective and scope of other financial instruments issues
 - Apply the accounting policy
 - Compare and contrast the principles followed under initial and subsequent recognition, measurement and de-recognition of financial assets and financial liabilities
 - Define the various hedging relationships, the conditions that must be met before hedge accounting is permitted and the respective accounting treatment
 - Define the disclosure requirements

Optional Courses:

- IFRS: Understanding How to Apply Financial Instruments Recognition, Measurement and Presentation (IAS 39 and IAS 32)
- IFRS: Understanding How to Apply Financial Statement Disclosures (IFRS 7) and Earnings per Share (IAS 33)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

 International Financial Reporting Standards for Small and Medium-sized Entities, Part 1 and 2

Advanced Preparation: None Course Level: Intermediate

New!

IFRS for Small and Medium-sized Entities, Part 9 €

The release of International Financial Reporting Standards for Small and Medium-sized Entities has ushered in new and evolving complexities and nuances related to accounting for and presentation of your financial statements. Learn how to effectively apply this standard with its various sections within your organization.

Learning Objectives

In this multi-part course we examine the continued globalization of the accounting financial standards and its impact on small and medium-sized entities. You will specifically explore Investments in Associates (Section 14), and the Investments in Joint Ventures (Section 15) sections of the standard. At the conclusion of this session you will be able to:

- Investments in Associates (Section 14):
 - Define the objective and scope
 - Identify the definitions
 - Apply accounting policy election between the cost model, the equity method or the fair value model

• = Courses that are valuable to professionals both in and outside the United States.



- Outline the disclosure requirements
- Investments in Joint Ventures (Section 15):
 - Outline the objectives and scope
 - Identify the definitions
 - Compare and contrast the accounting for jointly controlled operations, jointly controlled assets, and jointly controlled entities
 - Outline the disclosure requirements

Optional Courses:

 IFRS: Understanding How to Account For and Present Investments in Associates (IAS 28) and Interests in Joint Ventures (IAS 31), Part 1 and 2

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's international Financial Reporting Standards courses:

 International Financial Reporting Standards for Small and Medium-sized Entities, Part 1 and 2

Advanced Preparation: None Course Level: Intermediate

International Financial Reporting Standards: Understanding How to prepare and present the Financial Statements (IAS 1 and 7)

Gain a firm understanding on how to prepare and present financial statements under International Financial Reporting Standards. Grasp the fundamental concepts required to prepare IFRS-based financial statements, and compare and contrast the major differences and similarities between U.S. GAAP and IAS 1 and 7.

Learning Objectives

In this session you will examine and learn specifically about the Statement of Financial Position, Comprehensive Income, Changes in Equity, Cash Flow for the period and the respective Notes to the financial statement. At the conclusion of this session you will be able to:

Define the objectives, general features, scope,

- purpose and components of IFRS Financial Statement Presentation (IAS 1 and 7)
- Compare and contrast the major differences and similarities between U.S. GAAP and IAS 1 and 7
- Prepare and present a set of financial statements (Financial Position, Comprehensive Income, Changes in Equity, and Cash Flows) under IAS 1 and 7

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of international reporting experience or the successful completion of Becker's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

IFRS: Understanding How to Apply FIR, Measurement, & Presentation (IAS 39 & 32) (**)

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the recognition, measurement, and presentation of Financial Instruments (IAS 39 and IAS 32). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and presentation of Financial Instruments (IAS 39 and 32). Compliance requires a sound understanding of theoretical knowledge supported by relevant hands-on experience. At the conclusion of this session you should be able to:

Financial Instruments: Recognition and

(F) = Courses that are valuable to professionals both in and outside the United States.



Measurement (IAS 39)

- Define the objective and scope of Financial Instruments: Recognition and Measurement under IAS 39.
- List the definitions utilized in IAS 39.
- Define an Embedded Derivative.
- Compare and contrast the principles followed under Recognition and De-recognition of Financial Instruments.
- Outline the four categories that financial assets fall within.
- Define the various Hedging Relationships, the conditions that must be met before Hedge Accounting is permitted and the respective accounting treatment.
- Financial Instruments: Presentation (IAS 32)
 - Define the objective and scope of Financial Instruments: Presentation under IAS 32.
 - List the definitions utilized in IAS 32.
 - Outline the conditions that must be met when classifying a Financial Instrument as either a liability or equity.
 - Compare and contrast the presentation of Compound Financial Instruments, Treasury Shares, and Interest, Dividends, Losses and Gains.
 - Outline the conditions that must be met when offsetting Financial assets and liabilities.
 - Access a glossary of defined terms.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

IFRS and the Impact on your Balance Sheet 🚯

In Becker Professional Education's ongoing IFRS series you will enhance your ability to thrive in an increasingly global economy where merging domestic and International Financial Reporting Standards present evolving challenges. In this session you will specifically explore the differences between International Accounting Standards and U.S. GAAP.

Learning Objectives

In this session participants will compare, contrast and examine the major differences between International Accounting Standards and U.S. GAAP. After completing this session you will be able to:

- Compare and contrast the accounting treatment for the following items under International Accounting Standards and U.S. GAAP
 - Assets
 - Liabilities
 - Equity
 - Miscellaneous
 - Consolidation/Joint Ventures

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00

Prerequisites: International Financial Reporting Standards and the Impact on your Organization

Advanced Preparation: None

Course Level: Basic

IFRS and the Impact on your Organization 🚯



In Becker Professional Education's ongoing IFRS series you will enhance your ability to thrive in an increasingly global economy where merging domestic and International Financial Reporting Standards present evolving challenges. In this session you will specifically explore the origins of International Accounting Standards, the organizational considerations when adopting IFRS, financial statement presentation and revenue and expense recognition.

Courses that are valuable to professionals both in and outside the United States.



Learning Objectives

In this session participants will examine the origins of International Accounting Standards, the organizational considerations when adopting IFRS, financial statement presentation and revenue and expense recognition. After completing this session you will be able to:

- Outline the origins of International Accounting Standards
- Summarize the objectives and the structure of the International Accounting Standards Board
- Define the organizational impact and considerations when adopting IFRS
- Compare and contrast the accounting treatment for the following items under International Accounting Standards and U.S. GAAP
 - Financial Statement presentation
 - Revenue and expense recognition

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Understanding How to Acct & Present Consolidated & Separate Financial Statement (IAS 27) €

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to the accounting and presentation of Consolidated and Separate Financial Statements (IAS 27). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding the accounting and presentation of Consolidated and Separate Financial Statements (IAS 27). Compliance requires a sound understanding of theoretical knowledge supported by relevant handson experience. At the conclusion of this session you

should be able to:

- Define the objective and scope of Consolidated and Separate Financial Statements under IAS 27.
- · List the definitions utilized in IAS 27.
- Outline the principles followed when a parent company has to present Consolidated Financial Statements and when it has a choice to present Separate Financial Statements under IAS 27.
- Define the Consolidation procedures outlined within IAS 27.
- Compare and contrast the principles utilized for the accounting of Loss of Control, Investment in Subsidiaries, Jointly Controlled Entities, and Associates in Separate Financial Statements.
- Outline the disclosure requirements under IAS 27.
- Access a consolidation guidelines checklist.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None Course Level: Intermediate

Understanding How to Apply FSD (IFRS 7) & EPS (IAS 33) €

The global adoption of International Financial Reporting Standards has ushered in new and evolving complexities and nuances related to Financial Instrument: Disclosures (IFRS 7) and the measurement and presentation of Earnings per Share (IAS 33). Learn how to effectively apply these standards within your organization.

Learning Objectives:

The continued globalization of accounting financial standards has significantly altered the landscape surrounding Financial Instrument: Disclosures (IFRS 7) and the measurement and presentation of Earnings per Share (IAS 33). Understand key issues, the most recent amendments to the standards, and gain practical experience that will help you to accurately and efficiently apply these standards within your organization. At the conclusion of this session you should be able to:

«F) = Courses that are valuable to professionals both in and outside the United States.



- Financial Instruments: Disclosures (IFRS 7)
 - Define the objective and scope of Financial Instrument: Disclosures under IFRS 7.
 - List the definitions utilized in IFRS 7.
 - Outline the classes of Financial Instruments and the levels of disclosures within IFRS 7.
 - Compare and contrast the Disclosure requirements related to: Statement of Financial Position, Statement of Comprehensive Income, Accounting Policies, Hedge Accounting and Fair Value, and the Nature and Extent of Risk.
- Earnings per Share (IAS 33)
 - Define the objective and scope of Earnings per Share within IAS 33.
 - List the definitions utilized in IAS 33.
 - Outline the principles followed to measure Earnings per Share under IAS 33.
 - List the conditions under which retrospective adjustments to Earnings per Share occur.
 - Compare and contrast the principles utilized when presenting Earnings per Share under IAS 33.
 - Define the disclosure requirements under IAS 33.
 - Access a glossary of defined terms.

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of International Reporting experience or the successful completion of Becker Professional Education's International Financial Reporting Standards courses:

- International Financial Reporting Standards and the Impact on your Organization
- International Financial Reporting Standards and the Impact on your Balance Sheet
- Understanding the Fundamental Concepts and Characteristics of International Financial Reporting Standards

Advanced Preparation: None Course Level: Intermediate

presentation and preparation. Grasp the fundamental concepts at the heart of the international standards, and examine the critical role the Norwalk-Conversion program has played in the convergence of U.S. GAAP and IFRS. Learn how to define, recognize and measure elements of financial statements, as well as how to address capital and capital maintenance.

Learning Objectives

In this session you will examine the fundamental concepts and characteristics of International Financial Reporting Standards. At the conclusion of this session you will be able to:

- List the sources of International Financial Reporting Standards (IFRS)
- Define the purpose of the Norwalk Agreement
- List the fundamental concepts underlying IFRS (e.g., full disclosure principle, accrual accounting principle, prudence principle, reporting entity assumption)
- Define the qualitative characteristics underlying IFRS (i.e., understandability, relevance, reliability, and comparability)
- Compare and contrast the definition of assets, liabilities, equity, income and expenses, recognition criteria and the different measurement basis
- Compare the two concepts of capital and define the concept of capital maintenance

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

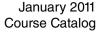
Advanced Preparation: None

Course Level: Basic

Understanding the Fundamental Concepts & Characteristics of IFRS (Framework) 🚱

Sharpen your understanding of the International Financial Reporting Standards framework for

«F) = Courses that are valuable to professionals both in and outside the United States.







Accountants' Responsibilities Regarding Fraud Today

With fraud devastating to large and small companies alike today – nearly one in four instances caused at least \$1 million in losses, with fraudulent financial statements the most expensive form of fraud – CPAs are in a unique position to help address this critical issue. Learn what motivates people to commit fraud, CPA's responsibilities and how financial statement fraud can be prevented.

Learning Objectives

Participants will learn how to help protect companies, employees and investors from the most common and disastrous forms of fraud today through effective internal control guidance practices. See how the CPA's duties relate to fraud and are guided by standards and legislation. After the completing the session you will be able to:

- Outline the cost of fraud and why it is critical for CPA's to identify fraud
- Define the CPA's general duties relating to fraud as defined by SAS No. 99, Sarbanes-Oxley, Private Securities Litigation reform Act, etc.
- Summarize employees motives to commit fraud
- Define the major categories of employee fraud and how they are committed
- · Identify how to prevent financial statement fraud

Instructor: Ben Jones, CPA, CFA, MBA

Field of Study: Auditing

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Asset Misappropriations: Schemes, Signs, and Solutions (

According to an Association of Certified Fraud Examiners study, asset misappropriation is the most common type of corporate fraud in the United States today. And while the study only considered the misappropriation of corporate assets, a look at

misappropriation are common in today's business world, including larceny, skimming, fraudulent disbursements and embezzlement of client funds. Gain an insider's understanding of who is misappropriating assets, how and why they're doing it, and how to protect yourself, your company and your clients.

Learning Objectives

Don't expose yourself or others to opportunistic white-collar criminals. Participants in this course will investigate the nature and details of the most common forms of asset misappropriation. At the conclusion of this session you will be able to:

- Define asset misappropriations
- Outline the types of asset misappropriations
- Define asset misappropriation facts
- Gain insights into who are the perpetrators of asset misappropriations and their motives
- Understand and identify the warning signs of asset misappropriations
- Outline and methods of concealing asset misappropriations
- Understand and identify corporate and client schemes and solutions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of accounting and auditing

experience

Advanced Preparation: None Course Level: Intermediate

Auditing Opinions: Understanding the Fundamentals from Standards to Reports, Part 1

With corporate scandals ushering in the 21st century and the recent economic downturn, the role of the auditor has taken on heightened significance in

(F) = Courses that are valuable to professionals both in and outside the United States.



today's corporate world. In this two-part course, participants will obtain the necessary background and skills to conduct audits in accordance with Generally Accepted Auditing Standards (GAAS) and fairly present statements in accordance with Generally Accepted Accounting Principles (GAAP).

Learning Objectives

In the first of this two part course you will review the role of the auditor and the importance of the audit function. At the conclusion of this session you will be able to:

- · Identify the guidelines that define an auditor's professional standards - e.g., Generally Accepted Auditing Standards, Generally Accepted Government Auditing Standards
- Define the standards of fieldwork and reporting
- Define the components of the auditor's standard report (Unqualified Opinion)
- Compare and contrast the various types of audit opinions (Unqualified and Qualified), the conditions and events that support the various types of audit opinions, and the auditor's responsibility, and documentation requirements

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None Course Level: Intermediate

Auditing Opinions: Understanding the Fundamentals from Standards to Reports, Part 2

With corporate scandals ushering in the 21st century and the recent economic downturn, the role of the auditor has taken on heightened significance in today's corporate world. In this two-part course, participants will obtain the necessary background and skills to conduct audits in accordance with Generally Accepted Auditing Standards (GAAS) and fairly present statements in accordance with Generally Accepted Accounting Principles (GAAP).

Learning Objectives

In the second of this two part course you will review the role of the auditor and the importance of the audit function. At the conclusion of this session you will be able to:

- Compare and contrast the various types of audit opinions (Adverse and Disclaimer), the conditions and events that support the various types of audit opinions, and the auditors responsibility
- Define the auditor's responsibility when issuing an opinion on comparative financial statements
- Events occurring after year-end:
 - Compare and contrast Type I and II events and the associated impact on financial reporting
 - Define the auditors responsibility
- Reporting on other information:
 - Outline the various types of client prepared information that may accompany the basic financial statement
 - Define the auditor's responsibility

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00

Prerequisites: Auditing Opinions: Understanding the Fundamentals from Standard to Reports, Part 1

Advanced Preparation: None Course Level: Intermediate

Audit Risk Assessment: The Do's and Don'ts, Part 1

Auditors who unknowingly fail to appropriately modify their opinions on financial statements that are materially misstated pose a serious audit risk. In this two-part course, obtain the skills to navigate the currently evolving audit standards. Auditors who unknowingly fail to appropriately modify their opinions on financial statements that are materially misstated pose a serious audit risk. In this two-part course, obtain the skills to navigate the currently evolving audit standards.

Learning Objectives:

In the first of a two-part course, participants will learn the sources of material misstatements as well as ways to assess the risk of material misstatements and identify any significant audit risks. At the conclusion of

Courses that are valuable to professionals both in and outside the United States.



this session you should be able to:

- Define Audit Risk
- Outline the AICPA's Audit Risk Assessment Standards
- Compare and contrast the following concepts within the AICPA
- Audit Risk Assessment Standards
 - Reasonable Assurance (SAS No. 104)
 - Standards of Fieldwork (SAS No. 105)
 - Planning and Supervision (SAS No. 108)
 - Understanding the Entity and Environment (SAS No. 107 and 109)
- · Outline the methodology utilized to assess the risk of material misstatement
- List the documentation requirements within the audit risk assessment process

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Audit Risk Assessment: The Do's and Don'ts, Part 2

Auditors who unknowingly fail to appropriately modify their opinions on financial statements that are materially misstated pose a serious audit risk. In this two-part course, obtain the skills to navigate the currently evolving audit standards.

Learning Objectives:

In the second of a two-part course, participants will learn about audit evidence, the testing of controls, and sampling. At the conclusion of this session you should be able to:

- Define Audit Risk
- Outline the AICPA's Audit Risk Assessment
- Compare and contrast the following concepts within the AICPA
 - The Standards of Fieldwork
 - Audit Evidence
 - Further Audit Procedures
 - Tests of Controls

- Substantive Procedures
- Audit Sampling
- Evaluating Audit Evidence
- · List the documentation requirements within the audit risk assessment process

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00

Prerequisites: The successful completion of Becker's Audit Risk Assessment: The Do's and Don'ts, Part 1

Advanced Preparation: None

Course Level: Basic

Corruption: The Dangers to The Economy, Part 1 😚



Don't let corruption go unchecked on your watch. In this course, learn how and why corruption happens, and how to deter and detect it in your organization

Learning Objectives

The World Bank has identified corruption as the single greatest obstacle to economic and social development. Corruption distorts competition. downgrades the quality of goods and services, slows economic development and undermines business ethics. In your organization, corruption carries risk of legal liability, loss of stock value, and more. At the conclusion of this session you will be able to:

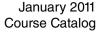
- Compare and contrast Corruption, Asset Misappropriation and Fraudulent Statements within the Occupational Fraud and Abuse Classification
- · Outline corruption common facts and figures
- Gain insights into who are the perpetrators of corruption and their motives
- Define the red flags and warning signs of corruption
- Determine how to identify and detect corruption
- Foreign Corruption Practices Act Definition, case studies and the impact on your organization
- · Gain insights into how to deter and prevent corruption in your organization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0

Courses that are valuable to professionals both in and outside the United States.





Price: \$150.00

Prerequisites: 2 to 3 years of accounting and auditing

experience

Advanced Preparation: None Course Level: Intermediate

Corruption: The Dangers to The Economy, Part 2 😚

Don't let corruption go unchecked on your watch. In this course, learn how and why corruption happens, and how to deter and detect it in your organization

Learning Objectives

The Foreign Corrupt Practices Act (FCPA) prohibits bribery of foreign officials in exchange for contracts and other favors. With enforcement against both businesses and executives at an all-time high, it's essential for any company doing business abroad to know this complex law and maintain an effective compliance program. Learn how foreign corruption is defined and the proactive steps your business can take to manage risk. At the conclusion of this session you will be able to:

- Understand the parameters of the Foreign Corruption Practices Act – What is allowable and what is not
- Outline the penalties within the Foreign Corruption Practices Act
- Compare and contrast various case studies
- Gain insight on how to deter and prevent corruption in your organization

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00

Prerequisites: Corruption: The Dangers to The Economy, Part 1 and 2 to 3 years of accounting and

audit experience.

Advanced Preparation: None Course Level: Intermediate

Financial Statement Fraud: The Bottom Line on Protecting your Bottom Line 😚

Both big and large companies are vulnerable to fraud

- the average U.S. company loses an estimated 7 percent of its annual revenue to fraud. This course on financial statement fraud will identify what to look for and provide insights that can help any company prevent the most damaging type of fraud.

Learning Objectives

Through real-world examples and case study, you will examine and learn what constitutes financial statement fraud while heightening your understanding of several critical and related issues, including: Perpetrators, Motives, Warning signs, Methods and types and Detection and prevention techniques. At the conclusion of this session you will be able to:

- · Define Financial Statement fraud facts
- · List the perpetrators of Financial Statement fraud
- Outline the motives for committing Financial Statement fraud
- Define the warning signs of Financial Statement fraud
- List the methods of committing Financial Statement fraud
- Compare and contrast the types of Financial Statement fraud
- Define how to detect Financial Statement fraud
- List techniques to prevent Financial Statement fraud

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of accounting and auditing

experience

Advanced Preparation: None Course Level: Intermediate

How to Assess Internal Controls and Safeguard Assets

Internal control is a process designed to reasonably assure an organization's objectives are met regarding operational efficiency and effectiveness, financial reporting reliability, and compliance with laws and regulations. Gain a thorough overview of internal control and a practical perspective that can be applied to any organization.

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Learning Objectives:

Through an exploration of best practices and an in-depth analysis of related issues, participants will define internal control, study its relationship to managerial objectives, understand its limitations and grasp the key characteristics of a sound control environment. At the conclusion of this session you should be able to:

- Describe the Committee of Sponsoring Organizations of the Treadway Commission (COSO) internal control framework and inherent limitations
- Compare, contrast and apply the following within the COSO internal control framework:
 - Control environment
 - Risk assessment
 - Information and communication
 - Monitoring
 - Existing control activities
- Identify the expectations and limitations within the control framework
- Describe the various roles & responsibilities of internal and external parties as it relates to internal controls
- Review of Internal control best practices

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

How to Properly Prepare Audit Documentation and Workpapers, Part 1

This two part course will offer a detailed study of audit documentation and procedures, including planning and supervision, internal control, and substantive testing as well as an overview of Generally Accepted Auditing Standards.

Learning Objectives

As the primary documented record of work performed and evidence obtained in an audit, workpapers are a critical component of the audit process. In the first part, participants will be presented with auditing standards and workpaper content. At the conclusion of this session you will be able to:

- · Define Generally Accepted Auditing Standards
- Outline the components of the Risk Assessment Standards
- Compare and contrast SAS No. 104, 105 and 106
- Define the audit documentation requirements under Generally Accepted Auditing Standards

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

How to Properly Prepare Audit Documentation and Workpapers, Part 2

This two part course will offer a detailed study of audit documentation and procedures, including planning and supervision, internal control, and substantive testing as well as an overview of Generally Accepted Auditing Standards.

Learning Objectives

As the primary documented record of work performed and evidence obtained in an audit, workpapers are a critical component of the audit process. In the second part, participants will learn how to document the various aspects of the audit. At the conclusion of this session you will be able to:

- Outline the key components of SAS No. 108
- Define the required documentation for the following:
 - Planning and Supervision
 - Internal Controls
 - Substantive Tests
- Compare and contrast the various types of audit documentation
- Define the pitfalls to avoid in documentation

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00

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Prerequisites: The successful completion of Becker Professional Education's How to Properly Prepare Audit Documentation and Workpapers, Part 1

Advanced Preparation: None

Course Level: Basic

How to Properly Review Audit Documentation and Workpapers, Part 1

In this two part course, Managers and Partners will gain a firm understanding of the practical objectives and goals of workpaper reviews as well as all of the issues – from the conceptual to the specific.

Learning Objectives

Managers and Partners will gain a working knowledge of the fundamental issues and processes necessary to review audit documentation and workpapers. Ensure that your review procedures comply with Generally Accepted Auditing Standards. In this first part, participants will explore audit risk and management issues around documentation. At the conclusion of this session you will be able to:

- Define the components of Audit Risk and their impact on an audit
- Compare and contrast SAS No. 107, 109 and 110
- Identify Management considerations regarding documentation – e.g., Completion of Continuing Professional Education, Evaluations of staff following each engagement
- Define the various documentation elements when considering Risk Assessment – e.g., Financial Statement, Control

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00

Prerequisites: 4 to 7 years of Public Accounting Audit

experience

Advanced Preparation: None Course Level: Intermediate

How to Properly Review Audit Documentation and Workpapers, Part 2

In this two part course, Managers and Partners will gain a firm understanding of the practical objectives and goals of workpaper reviews as well as all of the issues – from the conceptual to the specific.

Learning Objectives

Managers and Partners will gain a working knowledge of the fundamental issues and processes necessary to review audit documentation and workpapers. Ensure that your review procedures comply with Generally Accepted Auditing Standards. In this second part, participants will continue to explore documentation as well as SAS No. 111. At the conclusion of this session you will be able to:

- Compare and contrast the documentation required for specific accounts – e.g., Cash, Inventories, Revenue
- Define the objectives/purpose of reviewing audit documentation
- Access to checklist that help ensure a thorough review as well as providing a means to documenting a review
- Access to a list of common shortcomings of audit documentation
- Outline the key components of SAS No. 111

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Auditing

Credits: 2.0 Price: \$150.00

Prerequisites: The successful completion of Becker Professional Education's How to Properly Review Audit Documentation and Workpapers, Part 1 and 4 to 7 years of Public Accounting Audit experience

Advanced Preparation: None Course Level: Intermediate

Avoiding Independence Violations: Ensuring Transparency and Compliance

AICPA Rule 101, the Sarbanes-Oxley Act of 2002 and the SEC have all made integrity and compliance exceptionally critical today, with noncompliance presenting the possibility of fines into the millions of dollars, prison terms, loss of customer confidence and an erosion of employee morale. Learn how to ensure CPA independence in today's highly regulated

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environment.

Learning Objectives:

Participants will learn what it means for an individual or a firm to be independent, as well as common impairments to independence. See how the most current interpretations to Rule 101 apply today, learn what services are prohibited under the Sarbanes-Oxley Act of 2002, understand SEC independence rules, and see how SEC and AICPA rules differ. After the completing the session you will be able to:

- Outline the Sarbanes-Oxley Act of 2002 and its impact on corporate governance
- Define Independence under Rule 101 and the implication on the services that can be offered
- Outline auditor independence under Sarbanes-Oxley
- Define the SEC's independence rules and compare and contrast with the AICPA rules

Instructor: Ben Jones, CPA, CFA, MBA

Field of Study: Auditing

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Sarbanes-Oxley: Where we are today

The Sarbanes-Oxley Act of 2002 (SOX) imposed new, labor-intensive accounting requirements on businesses. By 2006, our largest companies were spending an average of \$2.9 million annually on compliance. Yet, most companies are focused mainly on compliance when they could be leveraging their compliance effort for operational improvement and strategic benefit. Learn best practices to get a greater return on your compliance investment.

Learning Objectives

Participants will explore the imeline tracing the regulatory developments leading up to the Sarbanes-Oxley Act, followed by a detailed review of best practices developed since its passage. Topics include audit risk management, accounting standards up to and including PCAOB Audit Standard No. 6, COSO,

the benefits and limitations of internal control, and effective outsourcing. After the completing the session you will be able to:

- Outline the major activities that lead up to the adoption of the Sarbanes-Oxley Act of 2002, Section 404
- Define audit risk, the three elements of risk and the audit risk model
- Compare and contrast the Public Company Accounting Standards Oversight Board (PCAOB) standard No. 3, No. 5 and No. 6
- Define the origination and structure of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) as well the role they played in developing the "Internal Control – Integrated Framework"
- Outline the cost/benefits of internal controls, what internal controls can and cannot provide
- Outline the "Best Practices" recommended by:
 - Canadian Institute of Chartered Accountants internal control guidance
 - Malcolm Baldridge National Quality Award criteria
 - Institute of Internal Auditors

Instructor: Ben Jones, CPA, CFA, MBA

Field of Study: Auditing

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

The Impact of Sarbanes-Oxley on Internal Controls, Part 1

The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Study established internal control to be a process with five interrelated components. Learn how the far-reaching COSO principles enable compliance with the stringent requirements of the watershed Sarbanes-Oxley Act.

Learning Objectives

In this first of a two-part course we examine the Internal Control Framework developed in the COSO study and understand how the framework facilitates

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Sarbanes-Oxley compliance. At the conclusion of this session you should be able to:

- Define Internal Controls based on the COSO study
- Outline how COSO principles enable compliance with Sarbanes-Oxley
- Compare, contrast and apply the control environment, risk assessment and control activities
- Compare, contrast and apply the controls over Information Systems
- · Identify monitoring activities

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

New!

The Impact of Sarbanes-Oxley on Internal Controls, Part 2

The Committee of Sponsoring Organizations (COSO) of the Treadway Commission Study established internal control to be a process with five interrelated components. Learn how the far-reaching COSO principles enable compliance with the stringent requirements of the watershed Sarbanes-Oxley Act.

Learning Objectives

In the second of a two-part course we examine the Internal Control Framework developed in the COSO study and understand how the framework facilitates Sarbanes-Oxley compliance. At the conclusion of this session you should be able to:

- · Outline select evaluation methodologies
- Describe the various roles & responsibilities of internal and external parties as it relates to internal controls
- Identify the effect of Sarbanes-Oxley on the:
 - Control environment.
 - Risk assessment,
 - Control activities,
 - Information and communication, and
 - Monitoring

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Accounting

Credits: 1.0 Price: \$150.00

Prerequisites: The Impact of Sarbanes-Oxley on

Internal Controls, Part 1 Advanced Preparation: None

Course Level: Basic

The Risk Assessment Process: Implementing SAS 104-111 & Quantifying Misstatement (ASC 250-10/ SAB 108)

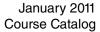
Statements on Auditing Standards 104-111 – commonly known as the "Risk Assessment Standards" – set minimum professional requirements that address the quality and objectives of an audit, as well as the judgment of an auditor. SAB 108 (ASC 250-10) – Quantifying Misstatements – provides guidance when errors accrued over a period of time may need to be corrected. Compliance today requires experience and a working knowledge of both the often-updated Risk Assessment Standards and SAB 108.

Learning Objectives

Participants will explore the significant changes to several of the Risk Assessment Standards and learn tips that will ensure they are applied properly in realworld applications. After the completing the session you will be able to:

- Define the Auditing Risk Assessment Standards
- Define Audit Risk and compare and contrast the components of Audit Risk
- Define, compare and contrast the concepts within and amendments to the following SASs -
 - SAS No. 104: Amendment to Statement on Auditing Standards No. 1, Codification of Auditing Standards and Procedures ("Due Professional Care in the Performance of Work")
 - SAS No. 105: Amendment to Statement on Auditing Standards No. 95, Generally Accepted Auditing Standards
 - SAS No. 106: Audit Evidence
 - SAS No. 107: Audit Risk and Materiality in Conducting an Audit
 - SAS No. 108: Planning and Supervision
 - SAS No. 109: Understanding the Entity and Its Environment and Assessing the Risks of

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Material Misstatement

- SAS No. 110: Performing Audit Procedures in Response to Assessed Risks and Evaluating the Audit Evidence Obtained
- SAS No. 111: Amendment to Statement on Auditing Standards No. 39, Audit Sampling
- Define the objectives, effective date, methods, financial statement correction rules and disclosure requirements when Quantifying Misstatements (ASC 250-10/SAB 108)
- Compare and contrast the impact of ASC 250-10 on private companies, foreign private issuers, and Non-SEC registrants that file financial statements

Instructor: Ben Jones, CPA, CFA, MBA

Field of Study: Auditing

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic



Ethics - Integrity, A Foundation for Success

Check with your State Society to determine if this course will meet your Ethics CPE requirement. All it takes is a look at news headlines to see a business world littered with victims of unethical behavior. See not only how unethical behavior can ruin careers, bring debilitating expenses and fines to any company, and lead to prison terms for executives and others, but how individuals and companies that act with integrity can drive employee and customer satisfaction while improving company performance.

Learning Objectives:

It is in an organization's best interest to demonstrate a public commitment to integrity and ethical decision-making. This course will introduce participants to the foundations of ethical behavior and provide the opportunity to examine ethical dilemmas, offering behavioral insight and guidance into critical real-world situations. At the conclusion of this session you will be able to define, compare and contrast, and apply the following concepts:

- Ethical concepts
- · Psychology of moral development
- Judgment and values
- Sociology of professions
- · Virtue and the role of "rules of ethics"
- Public expectations of CPA responsibilities
- · Ethical dilemmas

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Behavioral Ethics

Credits: 1.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

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43 Behavioral Ethics



Ethics - Understanding and Applying the AICPA Code of Professional Conduct

Check with your State Society to determine if this course will meet your Ethics CPE requirement. Gray areas are problem areas. Prepare yourself for the unexpected and ongoing ethical challenges that are a part of daily business life by understanding the AICPA Code of Professional Conduct. The code provides specific guidance when preparing audits, special reports, compilations, reviews, financial forecasts and projections, or when performing attestation engagements.

Learning Objectives

Familiarize yourself with the specific ethical requirements of the AICPA Code of Professional Conduct, which applies to all members of the AICPA, whether they are in public practice or not. Eliminate unethical – and potentially criminal – behavior by understanding how the Joint Ethics Enforcement Program (JEEP) and AICPA Code of Professional Conduct work together to help ensure compliant behavior. At the conclusion of this session you will be able to define and apply the following concepts:

- Independence
- Integrity and objectivity
- General standards
- Compliance with standards
- Accounting principles
- Confidential client information
- · Contingent fees
- · Discreditable acts
- Advertising and solicitation
- Commissions and referral fees
- · Form of practice and name
- Joint Ethics Enforcement Program

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic



Effective Business Writing for CPAs, Part 1

In business, written communication is critical to your success. We communicate with others with the purpose to convince others to do something, give us permission, or simply to inform. In this two-part course learn how to prepare written communication that is clear and logical.

Learning Objectives

In the first of a two-part course, participants will examine the most critical format and grammatical elements when preparing written communication. At the conclusion of this session you will be able to:

- Outline the general writing guidelines
- Define the top grammar mistakes
- Outline the common errors to watch out for when preparing a written document
- Define the basic composition and format rules when preparing an office document
- Identify and correct the common mistakes of business writing
- · Compare and contrast fax and email etiquette
- Access to various writing samples including footnote disclosures

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Effective Business Writing for CPAs, Part 2

In business, written communication is critical to your success. We communicate with others with the purpose to convince others to do something, give us permission, or simply to inform. In this two-part course learn how to prepare written communication that is clear and logical.

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Learning Objectives

In this second of a two-part course, participants will examine the most critical format and grammatical elements when preparing written audit reports and components of an audit report. At the conclusion of this session you will be able to:

- · Define a concise objective for an audit report
- Outline the five common elements needed for an effective audit report
- Compare and contrast the types, structure, and common language used in external audit reports
- Define how to organize an audit report for impact
- Compare and contrast the language and style of effective audit report writing

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5 Price: \$150.00

Prerequisites: The successful completion of Becker's

Effective Business Writing for CPAs, Part 1

Advanced Preparation: None

Course Level: Basic

benefits of managing conflict

- Introduction to and the completion of the Thomas-Kilmann Conflict Mode Instrument (TKI)
- Compare and contrast the various conflict modes within TKI
- Describe your own TKI conflict mode

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Communications

Credits: 1.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Take Control: Use Conflict to Your Advantage 😚

With the average U.S. employee spending nearly three hours a week in conflict at a cumulative cost of nearly \$360 billion per year, conflict is a major economic and productivity drain in today's workplace. Identify your own conflict resolution style and learn how to manage conflict to produce positive outcomes while turning conflict into a win-win proposition.

Learning Objectives:

Participants will study the causes, costs and types of conflict, as well as the benefits of managing conflict and the value of embracing conflict. The Thomas-Kilmann Conflict Mode Instrument will provide critical insight into individuals' own conflict styles while giving them the tools to effectively and successfully manage any conflict. At the conclusion of this session, you should be able to:

- · Define conflict
- Outline the primary causes of conflict
- Summarize the cost of conflict
- Define what is required to embrace conflict and the

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45 Communications





Accounting: Understanding our Profession

In this course Becker Professional Education's panel of industry experts which includes Charles Bowsher, Gary Previts, Philip Chenok, and Tim Gearty will discuss the history and development of the accounting profession.

Learning Objectives

Gain valuable insights into how the accounting profession has evolved over time. In this session you will examine and learn specifically about the following:

- Role of the accounting profession in the U.S. economy
- Significant historical events that have impacted the direction of the accounting profession
- The involvement of the AICPA, Public Accounting Firms, SEC and FASB in the setting of accounting standards
- National and global expansion of the public accounting firms
- The evolution of auditor's independence
- Challenges and opportunities facing the accounting profession

Instructor: Timothy F. Gearty, CPA, MBA, JD Field of Study: Management Advisory Services

Credits: 1 Price: \$0.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Drive Organizational Efficiency & Effectiveness Through Control & Performance Evaluation (*)

The ability to accurately and successfully evaluate performance and link performance to control standards is critical for organizations that seek to maximize effectiveness and efficiency. See how the proper control and performance evaluation techniques, applied to operations, marketing and

finance, can ensure companywide success.

Learning Objectives

Arm yourself with the proven methodologies, understand the important definitions and explore the realistic examples that will position you to apply control and performance evaluations for maximum success. Participants will gain a practical overview of the critical factors for control and performance evaluation as well as the appropriate techniques to control, evaluate and report operations and performance. Quality considerations will also be addressed. After completing the session you will be able to:

- Define the factors to be analyzed for control and performance evaluation
- Compare and contrast the techniques to control and evaluate operations
- Describe techniques to evaluate and report performance
- Compare and contrast the various performance measurement techniques
- Define the role that quality plays within an efficient and effective organization

Instructor: Timothy F. Gearty, CPA, MBA, JD Field of Study: Management Advisory Services

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Characteristics of an Effective Organization: Success Inside and Out 😚

The success of a company depends on everything from its decision-making processes through its organization, the way it manages and motivates people, and the styles of its leaders. Learn the best practices of companies that build success from the inside out.

Learning Objectives

Through relevant, easy-to-understand examples, illustrative questions and critical definitions, participants will gain a practical understanding of the

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leading characteristics of effective companies that they will be able to successfully leverage in real-world applications. After completing the session you will be able to:

- Describe the nature and process of decision making
- Outline the structural evolution in an organization and the criteria to consider when defining a structure
- Compare and contrast the characteristics of an effective organization
- Identify the critical factors when staffing and managing human resources
- Compare and contrast various leadership styles
- Compare and contrast various motivation theories and methods
- Define the various communication models, media for communications and how to improve communications

Instructor: Timothy F. Gearty, CPA, MBA, JD Field of Study: Management Advisory Services

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Strategic Management: The Tools to Compete in the Era of Rapid Change, Part. 1 😚

It's a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting.

Learning Objectives

In this first of Becker's two-part series on Strategic Management you will examine corporate planning, budgeting and forecasting processes. Gain a valuable introduction to budgeting concepts and the critical role that planning plays in the budgeting process as you prepare yourself for real-world applications. After

completing this session you will be able to:

- Planning:
 - Define the Planning process and the various tools utilized to support the planning process (i.e., SWOT)
 - Define the Strategic Planning process and the associated activities (i.e., strategic positioning, value chain analysis, balanced scorecard)
 - Outline the goals and activities included when developing Operational and Tactical plans
 - Define the steps followed in Value Chain Analysis
- · Budgeting:
 - Define the purpose and components of an organizations Budget
 - Identify the purpose of tying the Operational and Financial Budgets to the Strategic Plan
 - Identify the characteristics of successful budgeting
 - Outline how to measure performance against short-term goals
 - Compare and contrast ways to motivate employees and controlling operations

Instructor: Peter Olinto, CPA, JD

Field of Study: Management Advisory Services

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Strategic Management: The Tools to Compete in the Era of Rapid Change, Part. 2 😚

It's a rapidly evolving world today, and success demands the ability to plan at both the strategic and tactical levels. In this two-part course participants will learn how strategic analysis, strategic and tactical plans, and the budgeting process interact with one another. They will also learn the underlying core concepts and process of successful planning and budgeting.

Learning Objectives

The second part of this two-part course will use formulas and realistic examples to illustrate effective

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budgeting systems appropriate in today's fastchanging corporate environment while exploring the forecasting process. After completing this session you will be able to:

- Budget systems:
 - Compare and contrast the components, mechanism, benefits, and limitations of various budgeting methodologies – Annual, Project Based, Activity Based, Zero Based, Continuous/ Rolling, Kaizen and Flexible
- · Forecasting:
 - Define the components of a Forecast (e.g., Sales, Operating)
 - Compare and contrast the components of a Financial Forecast (e.g., Cash, Operating expenses, Capital)

Instructor: Peter Olinto, CPA, JD

Field of Study: Management Advisory Services

Credits: 3 Price: \$150.00

Prerequisites: Strategic Management: The Tools to Compete in the Era of Rapid Change, Part I

Advanced Preparation: None

Course Level: Basic

Successful Project Management Techniques: The Keys to Managing Cost and Quality &

Successful project and engagement managers employ established cost and quality management techniques to satisfy stakeholders needs while controlling project costs. In this course you will examine proven strategies and techniques that can guarantee success.

Learning Objectives

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage project cost and quality. At the conclusion of this session you should be able to:

- Choose a basic estimation technique to determine project cost based on stakeholder needs
- Understand the process of estimating project cost
- Develop a budget based on the cost estimates for the project
- Understand the process of modifying estimates and budget items in order to accommodate changes to

the project

- · Determine quality standards
- Create project quality objectives
- Develop a quality plan in order to deliver the promised level of quality to the stakeholders
- · Develop a quality process improvement plan
- Create metrics to test for specific product quality characteristics

Instructor: Richard T. DeJohn

Field of Study: Management Advisory Services

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for

Project Scope and Time Management

Advanced Preparation: None Course Level: Intermediate

Successful Project Management Techniques: The Keys to Managing Human Resources & Effective Communications (*)

Established human resource and communication management techniques drive the success of any project. Learn the proven strategies that can guarantee success by ensuring effective control over human resource needs and maintaining efficient communications between the project manager, team and stakeholders.

Learning Objectives

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage human resources and communications for any project. At the conclusion of this session you should be able to:

- Identify and document project responsibilities
- Create a staffing plan for the project
- Obtain project resources
- Build and manage a project team
- Determine project communication needs in conjunction with the stakeholders
- Distribute project information to the stakeholders
- Analyze and report on project performance
- Manage communication to resolve stakeholder

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issues

Field of Study: Management Advisory Services

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for

Project Scope and Time Management

Advanced Preparation: None Course Level: Intermediate

Successful Project Management Techniques The Keys to Managing Risk & the Procurement Process (**)

Successful project and engagement managers employ established risk management and procurement techniques to manage the project lifecycle efficiently and acquire goods and services cost-effectively. Learn how to anticipate, quantify, and communicate risks and contingencies. In the procurement phase, learn how to gather and document project requirements, execute the bid process and manage the vendor relationship.

Learning Objectives

Gain the relevant knowledge and exposure to proven techniques that can help you easily and effectively manage project risk and the procurement management process for any project. At the conclusion of this session you should be able to:

- Develop a risk management plan
- Identify project risk
- · Analyze project risk
- Create a risk response plan
- · Formulate make or buy decisions for the project
- Identify project requirements and potential vendors
- Create appropriate documents to obtain bids from vendors
- Review bids and award contracts
- Administer and close vendor contracts

Instructor: Timothy F. Gearty, CPA, MBA, JD Field of Study: Management Advisory Services

Credits: 1.5 Price: \$150.00 Prerequisites: 2 to 3 years of successful project management experience or the successful completion of Becker Professional Education's Techniques for

Project Scope and Time Management

Advanced Preparation: None Course Level: Intermediate

Techniques for Project Scope and Time Management (*)

Successful project and engagement managers employ established scope and time management techniques to ensure the timely completion of critical projects. Familiarize yourself with the proven strategies and tools that can guarantee success.

Learning Objectives

In this session you will examine and learn specifically about project engagement management techniques. At the conclusion of this session you will be able to:

- Scope management techniques
- Establish project requirements
- Define a scope statement
- Define a work breakdown structure
- List the tools and outputs to verify project deliverables
- Define the tools and outputs to manage change control
- · Project time management techniques -
- Define project activities
- Sequence project activities
- · Estimate resource utilization
- Estimate project activity durations
- · Create a project schedule

Instructor: Richard T. DeJohn

Field of Study: Management Advisory Services

Credits: 2.0
Price: \$150.00
Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Courses that are valuable to professionals both in and outside the United States.





Budgeting Behavioral Issues: Techniques to Properly Align Your Organization (*)

Understanding the big-picture is vital if managerial, employee and organization goals are to be in alignment. Participate in this course to understand how to align management and organizational goals and the associated budgeting, performance evaluation and reporting behavioral issues.

Learning Objectives

Familiarize yourself with the definitions, tactics and processes that will enable you to establish budgets and standards that can align goals for success throughout an organization. See how budgets can drive positive and negative effects, the role of performance feedback, and how control systems can cost-effectively achieve goals. After completing this session you will be able to:

- Identify the techniques utilized to align managerial and organizational goals
- Define the behavioral issues and tools utilized when developing budgets and standards
- Compare and contrast the various behavioral issues encountered in reporting and performance evaluation and how to overcome these issues

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Capital Budgeting: The Tools to Enhance Shareholder Value, Part 1 😚

Capital projects involve unusually large amounts of money committed to programs that can last years.

Capital project decisions are among the most critical an organization will face, often leaving its very future hanging in the balance. In this two-part series learn the right techniques and tools that will ensure an effective and accurate capital budgeting process that safeguards the future, strengthens the balance sheet and enhances shareholder value.

Learning Objectives

Participants will obtain a practical overview and application of the capital budgeting process, including project identification and definition, evaluation and selection, and monitor and review. In the first of a two-part series, participants will focus on cash flow and investment decision criteria. After completing this session you will be able to:

- Define the rationale for focusing on cash flow when evaluating projects
- Identify the various items to consider when calculating cash flow
- Compare, contrast and apply the six core investment decision criteria (e.g., Net Present Value, Internal Rate or Return)

Financial calculator recommended.

Instructor: Peter Olinto, CPA, JD

Field of Study: Finance

Credits: 2.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Capital Budgeting: The Tools to Enhance Shareholder Value, Part 2 😚

Capital projects involve unusually large amounts of money committed to programs that can last years. Capital project decisions are among the most critical an organization will face, often leaving its very future hanging in the balance. In this two-part series learn the right techniques and tools that will ensure an effective and accurate capital budgeting process that safeguards the future, strengthens the balance sheet and enhances shareholder value.

«F) = Courses that are valuable to professionals both in and outside the United States.



Learning Objectives

Participants will obtain a practical overview and application of the capital budgeting process, including project identification and definition, evaluation and selection, and monitor and review. In the second of a two-part series, participants will focus on required rate of return, risk analysis, optimal capital budgeting and capital rationing, and real options. After completing this session you will be able to:

- Define and calculate required rate of return
- Identify the inherent risk in capital investments, and how to incorporate them into your capital investment decision process
- Compare, contrast and apply optimal capital budgeting and capital rationing concepts
- Define the concept of real options and how to evaluate projects utilizing the real options concept

Financial calculator recommended

Instructor: Peter Olinto, CPA, JD

Field of Study: Finance

Credits: 3 Price: \$150.00

Prerequisites: Capital Budgeting: The Tools to

Enhance Shareholder Value, Part I Advanced Preparation: None

Course Level: Basic

Financial Statement Analysis: Using Ratios to Assess the Financial Health of an Organization, Part 1

There's little more important in today's high-stakes business world than the ability to accurately assess the financial health of an organization. In this two-part series obtain a solid working foundation and familiarity with the critical ratios and techniques that are used to analyze an organization and learn how to review weaknesses and strengths for feedback and predictive value.

Learning Objectives

With a review of important definitions, relevant examples and critical formulas, participants will understand how to use financial statement analyses to determine an organization's investment potential. In the first of a two-part series, participants will focus on the analysis of short-term liquidity, operating activity and capital structure and solvency. After completing this session you will be able to:

- Define the financial statement items and calculations that are utilized to analyze short-term liquidity and apply these concepts
- Outline and apply the financial concepts when performing operating activity analysis
- Compare, contrast and apply the financial concepts utilized when performing capital structure and solvency analysis

Financial calculator recommended.

Instructor: Peter Olinto, CPA, JD

Field of Study: Finance

Credits: 3.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Financial Statement Analysis: Using Ratios to Assess the Financial Health of an Organization, Part 2

There's little more important in today's high-stakes business world than the ability to accurately assess the financial health of an organization. In this two-part series obtain a solid working foundation and familiarity with the critical ratios and techniques that are used to analyze an organization and learn how to review weaknesses and strengths for feedback and predictive value.

Learning Objectives

With a review of important definitions, relevant examples and critical formulas, participants will understand how to use financial statement analyses to determine an organization's investment potential. In the second of a two-part series, participants will focus on the analysis of short-term liquidity, operating activity and capital structure and solvency. After completing this session you will be able to:

Define the purpose and benefits of common-size financial statements

Courses that are valuable to professionals both in and outside the United States.



- · Compare, contrast and apply profitability ratios
- Define and apply the concept of return on invested capital
- · Outline the limitations to ratio analysis

Instructor: Peter Olinto, CPA, JD

Field of Study: Finance

Credits: 3.5 Price: \$150.00

Prerequisites: Financial Statement Analysis: Using Ratios to Assess the Financial Health of an

Organization, Part I

Advanced Preparation: None

Course Level: Basic

Identity Theft: How to Detect, Deter and Fix 😚

Identity thieves can take your money, destroy your credit, and ruin your reputation. Stay a step ahead of this ever-changing crime by taking effective preventative measures, and learn how to put your life back in order if you do fall victim.

Learning Objectives

Gain critical insights and practical working knowledge into the various identity theft schemes, the most common mistakes made by individuals in failing to protect their identity, tips for protecting your identity, and guidance for fixing problems. After completing this session you will be able to:

- · Identity theft basics
- · Describe the various warning signs
- · Compare and contrast preventative measures
- Define ways to fix identify theft when it arises
- · Identify the top ten scams

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 3.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Investment Decision: Techniques to determine the optimal allocation of resources 😚

Today's resource constrained environment has made it critical that you plan and optimally utilize the resources available to your organization. In this course you will deepen your understanding and application of the financial tools that will assist your organization in the allocation of its resources.

Learning Objectives

Gain critical insights and practical working knowledge of the financial techniques utilized to optimally allocate resources within your organization. After completing this session you will be able to:

- Outline the Capital Budgeting process and why it is critical to the long term success of an organization
- Define how cash flow is determined and the impact it has on the Capital Budgeting process
- Define, compare and contrast the following investment decision analysis techniques:
 - Discounted Cash Flow
 - Net Present Value
 - Internal Rate of Return
- Define the role of payback and discounted payback
- Outline how to leverage the various investment ranking techniques
- Describe risk analysis within the capital investment process and how to measure it
- Define Real Options and how they can be utilized with the Capital Investment process

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 3 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

Macroeconomic Analysis: Bringing the Big Picture into Focus, Part. 1 €

The economy is complex and dynamic, and falls under the influence of a wide range of natural and policy-induced forces. Making sense of it takes an understanding of sometimes conflicting economic theories and the ability to apply the right data to the right economic formulas. This two part course will introduce the following concepts: business cycle, fiscal

(F) = Courses that are valuable to professionals both in and outside the United States.



policy, money and the banking systems, monetary policy and economic stabilization.

Learning Objectives

In the first of a two-part series, this course will offer a detailed examination of the foundations of modern macroeconomics, as well as diverse views of the way the economy works. Differing economic models will be explored, and tools that facilitate the study of the economy – including a wide range of economic formulas – will be presented. At the conclusion of this session you should be able to:

- Compare and contrast the definitions and concepts utilized in economics and macroeconomics theory.
 In particular you will explore, examine and apply the following concepts:
- GDP and GNP
- · National income and personal income
- Aggregate demand and supply
- Say's law
- Keynesian theory
- Define the business cycle and what economic conditions drive it
- List the various types of unemployment and how to measure it
- · Define how to measure inflation

Instructor: Peter Olinto, CPA, JD Field of Study: Economics

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of business experience

Advanced Preparation: None Course Level: Intermediate

Macroeconomic Analysis: Bringing the Big Picture into Focus, Part. 2 €

The economy is complex and dynamic, and falls under the influence of a wide range of natural and policy-induced forces. Making sense of it takes an understanding of sometimes conflicting economic theories and the ability to apply the right data to the right economic formulas. This two part course will introduce the following concepts: business cycle, fiscal policy, money and the banking systems, monetary

policy and economic stabilization.

Learning Objectives:

This second of a two-part series concludes with a critical examination of conflicting economic models and theories, along with inherent problems when policy is used to manage the economy. At the conclusion of this session you should be able to:

- Define fiscal policy and compare and contrast the key levers of fiscal policy - e.g., tax and spending policy
- Outline the definition of money supply
- Define the role of the Federal Reserve within the banking system and the associated levers that the Federal Reserve has at its disposal
- Define monetary policy. In addition you explore, examine and apply the following concepts:
 Determinants of the demand and supply of money
- Short and long run effects of monetary policy
- Underemployed and fully employed economy
- Quantity Theory of Money
- Examine how expectations can impact the economy

Instructor: Peter Olinto, CPA, JD Field of Study: Economics

Credits: 2.0 Price: \$150.00

Prerequisites: The successful completion of Becker Professional Education's Macroeconomic Analysis: Bringing the Big Picture into Focus, Part 1 and 2 to 3

years of business experience Advanced Preparation: None Course Level: Intermediate

Microeconomic Analysis – Understanding the Effect on Supply and Demand, Part. 1

The study of the economy at the individual, firm or industry level provides a clear view of the most fundamental concepts in economics. In this two-part course you will gain a practical understanding of the most basic - yet powerful - forces in economics, including laws of supply and demand, shortages and surpluses, and the relationship between time and the market adjustment process.

Learning Objectives:

(F) = Courses that are valuable to professionals both in and outside the United States.



In the first of a two-part series, participants will be engaged in discussions that integrate detailed charts with proven equations and formulas that provide a practical understanding of the fundamental issues related to microeconomics. At the conclusion of this session you should be able to:

- Compare and contrast the elemental concepts of microeconomics - e.g., Laws of Supply and Demand, Shortages and Surpluses
- Define and apply the concepts utilized within microeconomics -
 - Demand and Consumer choiceCosts and the Supply of Goods

Instructor: Peter Olinto, CPA, JD Field of Study: Economics

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of business experience

Advanced Preparation: None Course Level: Intermediate

Microeconomic Analysis - Understanding the Effect on Supply and Demand, Part. 2

The study of the economy at the individual, firm or industry level provides a clear view of the most fundamental concepts in economics. In this two-part course you will gain a practical understanding of the most basic - yet powerful -forces in economics, including laws of supply and demand, shortages and surpluses, and the relationship between time and the market adjustment process.

Learning Objectives:

This second of a two-part series concludes with an examination of the competitive market structures, supply and demand for productive resources, and capital markets and interest rates. At the conclusion of this session you should be able to:

- Define and apply the concepts utilized within microeconomics
- · Competitive Market Structures
- Supply and Demand for Productive Resources
- Capital Markets and Interest Rates

Instructor: Peter Olinto, CPA, JD

Field of Study: Economics

Credits: 2.0 Price: \$150.00

Prerequisites: The successful completion of Becker's Microeconomic Analysis – Understanding the Effect on Supply and Demand, Part 1, and 2 to 3 years of

business experience Advanced Preparation: None Course Level: Intermediate

The Making of a Financial Crisis: Where are We, and How Did We Get Here, Part 1 (?)

The economic dominoes have tumbled over the last year in a way no one expected. In this two-part series, participants will examine the crumbling of the real estate market, credit, and equity markets, the push for deregulation, new legislation, and what this means to CPAs today.

Learning Objectives

The first of this two-part series provides the relevant background and explanation that puts the current economic crisis in perspective. Explore the timeline of events as the crisis unfolded and gain an appreciation for the way all facets of our economic system impact one another. Participants also will review the actions in the financial services industry that played a critical role in the crisis. After completing this session you will be able to:

- Define the underlying economic conditions that led up to the economic crisis
- Outline the timeline of the major events that led up to the economic crisis
- Outline the events with the financial services industry that led up to the financial meltdown

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 2.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

 \bigcirc = Courses that are valuable to professionals both in and outside the United States.



The Making of a Financial Crisis: Where are We, and How Did We Get Here, Part 2 (

The economic dominoes have tumbled over the last year in a way no one expected. In this two-part series, participants will examine the crumbling of the real estate market, credit and equity markets, the push for deregulation, new legislation and what this means to CPAs today.

Learning Objectives

Gain an insider's understanding of the current economic crisis with an accounting industry perspective. You'll see how the industry, moving forward, is addressing the crisis while you obtain a practical understanding of related issues. At the conclusion of this session, you should be able to:

- Define the impact of accounting rules (Fair Value Accounting and Mark to Market rules) in the lead up to the economic crisis
- Outline the impact the financial crisis is having on accountants and auditors
- Compare and contrast the effects of the economic crisis on the credit markets, automotive industry and retail sector

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Finance

Credits: 2.0 Price: \$150.00

Prerequisites: The Making of a Financial Crisis: Where

are We, and How Did We Get Here? Part 1

Advanced Preparation: None

Course Level: Basic



New!

Business Valuation Approaches, Methods & Procedures, Part 1

The income, market and asset-based approaches are three of the most common ways to address business valuation today. This two-part series features an overview of each, allowing participants to acquire the necessary background and experience to ensure success.

Learning Objectives

This two-part series features a practical and relevant exploration of three approaches to valuation for businesses. This session will focus on the income and market approaches. At the conclusion of this session you will be able to:

- Define how the income approaches are determined and outline their differences
- Define how the market approaches are determined and outline their differences
- Compare and contrast the Guideline Publicly Traded Company and Merged and Acquired Company methods

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 1.5 Price: \$150.00

Prerequisites: 2 to 3 years of Public and/or Corporate

Accounting experience
Advanced Preparation: None
Course Level: Intermediate

New!

Business Valuation Approaches, Methods & Procedures, Part 2

The income, market and asset-based approaches are

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three of the most common ways to address business valuation today. This two-part series features an overview of each, allowing participants to acquire the necessary background and experience to ensure success.

Learning Objectives

This two-part series features a practical and relevant exploration of three approaches to valuation for businesses. This session will focus on the asset based approach. At the conclusion of this session you will be able to:

- Define, compare and contrast, and apply the two Asset-based approach models - Adjusted Net Asset Value and Excess Earning Value
- Define Premiums and Discounts and how they impact the valuation of a business
- Outline Revenue Ruling 59-60 and its impact on Closely Held Common Stock
- Define reconciliation, outline the critical questions to be considered and what critical information is to be included in the review
- Outline how to reconcile differing valuations
- Define the elements required in a business valuation report

Instructor: Timothy F. Gearty, CPA, MBA, JD Field of Study: Specialized Knowledge & Applications

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of Public and/or Corporate Accounting experience and the successful completion of Becker's Business Valuation Approaches, Methods

and Procedures, Part 1
Advanced Preparation: None
Course Level: Intermediate

New!

Business Valuation, Special Considerations

Special valuation scenarios require not just a sound understanding of the basics, but the ability to correctly identify and appropriately address the many unique issues that frequently arise. This course provides a summary of appraisers' common valuation methods, as well as an overview of the most common special

valuation scenarios and issues and the right techniques to apply in each unique situation.

Learning Objectives

Participants will review the relevant definitions, rules and regulations, and current best practices critical in the performance of sound business valuations. At the conclusion of this session you will be able to:

- · Define the valuation methods for:
 - Stocks & Bonds
 - Debt Securities
 - Preferred Stock
 - Stock Options
 - S Corporation Stock and Pass-Through Entities
 - Intangible Assets
- Compare and contrast the valuation methods utilized for:
 - Estate & Gift Taxes
 - Stock transactions
- Compare and contrast the valuation methods utilized for:
 - Buy and sell agreements
 - Employee stock ownership plans
 - Define how Dissenting Stockholder & Minority Oppressions claims arise and the valuation methods utilized
 - Outline the valuation methodologies utilized for Divorce purposes
 - Define the valuation methodologies utilized for Professional Practices
- Valuation of Economic Damages in Litigation:
 - Outline typical commercial litigation scenarios
 - Define the common problems

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Specialized Knowledge & Applications

Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of Public and/or Corporate

Accounting experience Advanced Preparation: None Course Level: Intermediate

Introduction to Business Valuation

Properly performed business valuations require an

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understanding of appropriate standards and practices as well as a familiarity with related elements, principles and theory. Obtain a sound overview of the discipline of business valuation as you learn how to start engagements the right way and gather and analyze data for a successful conclusion.

Learning Objectives

Gain an overview of the Uniform Standards of Professional Appraisal Practice (USPAP) and other standards that guide business valuations, as well as the important matters to consider when accepting engagements. At the conclusion of this session you will be able to:

- Outline the professional standards, credentials, and organizations in the discipline of business valuation
- Identify the critical elements and phases of a valuation engagement
- Compare and contrast the principles, theory, and approaches to business valuation
- Define the required data that is necessary to gather when conducting a business valuation
- Identify the forms of data analysis utilized to perform a business valuation

Instructor: Timothy F. Gearty, CPA, MBA, JD Field of Study: Specialized Knowledge & Applications

Credits: 1.5 Price: \$150.00 Prerequisites: None

Advanced Preparation: None Course Level: Intermediate



Corporate Distributions, The Tax Treatment of Dividends, Redemptions & Liquidations

Corporations are confronted with a multitude of issues when providing taxable corporate distributions to stockholders. During this session, participants will review the tax rules and regulations governing dividends, redemptions and liquidations by exploring definitions, similarities, and examples that provide relevant illustrations and review of key points.

Learning Objectives:

During this course you will review three forms of corporate distributions: dividends, redemptions and liquidations. You will learn the similarities and differences between them, and gain a practical understanding of the ways tax rules and regulations relate to each. At the conclusion of this session, you should be able to:

- Compare, contrast and apply the essential concepts of corporate distribution:
 - Dividends
 - Redemptions
 - Liquidations

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of tax experience.

Advanced Preparation: None Course Level: Intermediate

Corporate Taxation Strategies: Fundamentals of Reorganizations

While the Internal Revenue Code gives "special treatment" to some corporate reorganizations, the Code is fraught with rules, complexities and dangers - as well as benefits - for shareholders. Gain a realistic and

«F) = Courses that are valuable to professionals both in and outside the United States.



practical overview of the techniques, limitations and tax consequences that can help corporate reorganizations proceed smoothly.

Learning Objectives:

No two companies are alike, and no two reorganizations are identical. But with an understanding of reorganization fundamentals, domestic reorganizations don't need to be problematic. This course will explore relevant reorganization examples, critical definitions, and appropriate and insightful questions, offering a practical overview of the wide range of domestic reorganization scenarios. At the conclusion of this session, you should be able to:

- Define and apply the essential concepts of corporate reorganizations within:
 - Statutory Mergers ("A" Reorganizations)
 - Assets for Stock ("C" Reorganizations)
 - Stock for Stock ("B" Reorganizations)
 - Transfers to Controlled Corporations ("D" Reorganizations)
 - Recapitalizations ("E" Reorganizations)
 - Change in Name or Place of Incorporation ("F" Reorganizations)
 - Insolvency Reorganizations ("G" Reorganizations)
 - Corporate Separations

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of tax experience.

Advanced Preparation: None Course Level: Intermediate

Corporate Tax Strategies: Maximizing the use of Net Operating Losses

Corporate net operating losses (NOLs) have been ripe for abuse since the Internal Revenue Code was enacted nearly a century ago. In this course, you'll understand the limitation placed on a single corporation. Learn how to maximize the use of losses as permitted in the code.

Learning Objectives

Participants will acquire a practical overview and working knowledge of Internal Revenue Code regulations related to net operating losses (NOLs), particularly Section 382 - the main IRS weapon against NOL abuse - as well as Section 384, which closes a Section 382 loophole. Other sections to be reviewed include 269 and 381. At the conclusion of this session you should be able to:

- Compare and contrast corporate pre-change NOLs vs. post-change income
- List tax impact of the acquisition of corporations with built-in gains
- · Identify deduction limitations
- Outline the restriction of acquired losses

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of Corporate Tax experience.

Advanced Preparation: None Course Level: Intermediate

Corporate Taxation and Preparation Strategies – What you need to know about C and S Corporations, Part 1

Evolving tax codes present increasingly challenging layers of complexity for corporations. In this two-part course, you will gain valuable insights into today's key issues related to the formation, taxation, distribution, liquidation and the preparation of C and S Corporation tax returns.

Learning Objective

In the first of a two-part course, participants will review the most critical C Corporation tax issues encountered upon formation and preparation of the federal tax return. At the conclusion of this session you should be able to define and/or outline the tax treatment of the following items:

- Formation e.g., Corporate issuance of stock, Basis of Common Stock
- Income, and Trade or Business deductions e.g., Bad debts, Executive compensation
- · Capital Gains and Losses, Net Operating Losses

• = Courses that are valuable to professionals both in and outside the United States.



and General business credits

- Temporary and permanent book and tax differences
- Dividends received deductions
- Depreciation expense, Depletion, Amortization, and Expense deductions in lieu of depreciation
- Sections 1231, 1245 and 1250 assets

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of Corporate Taxation

experience.

Advanced Preparation: None Course Level: Intermediate

Corporate Taxation and Preparation Strategies – What you need to know about C and S Corporations, Part 2

Evolving tax laws present increasingly challenging layers of complexity for corporations. In this two-part course, you will gain valuable insights into today's key issues related to formation, taxation, distribution, liquidation and the preparation of the C and S Corporation tax returns.

Learning Objectives:

In this course, participants will review the most critical C & S Corporation tax issues encountered upon formation, distribution, liquidation, and taxation. At the conclusion of this session you should be able to define and/or outline the tax treatment of the following items:

- C Corporation
 - Taxation e.g., Filing requirements, Accrual vs.
 Cash basis, Estimated payments
 - Consolidated tax returns
 - Corporate Alternative Minimum Tax
 - Accumulated earning tax
 - Personal Holding Company
 - Corporate distributions e.g., Constructive and Stock dividends
 - Corporate liquidations e.g., Tax free reorganizations
- S Corporation
 - Electing S Corporation status
 - The effect of S Corporation election on a

- corporation e.g., Calendar year adoption, LIFO recapture tax
- Effect of S Corporation election on shareholders
- Computing shareholder basis in S Corporation stock
- Taxability of distributions to shareholders
- Terminating an S Corporation election

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 3.0 Price: \$150.00

Prerequisites: The successful completion of Becker's Corporate Taxation and Preparation Strategies – What you need to know about C and S Corporations, Part 1

Advanced Preparation: None Course Level: Intermediate

Estate and Gift Taxes Understanding how these tax systems govern transfer of wealth, Part 1

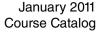
The estate and gift tax systems were joined together as a unified system in 1976. In this two-part course you gain an overview of the estate and gift tax system, including a comparison of current tax law to anticipated future law changes. Gain the relevant background knowledge and practical experience to navigate through the complex and constantly changing rules that govern estate and gift taxes.

Learning Objectives

In the first of this two-part course you will review today's most critical gift and tax issues, including:

- · Current and future changes
- Estate tax:
- Gross estate
- Deductions
- Computing estate tax
- Credits
- Gift tax:
- · Transfer of property by gift
- Other transfers that may be gifts
- Valuation
- Taxable gifts
- Computing gift tax
- Reporting and paying taxes

«F) = Courses that are valuable to professionals both in and outside the United States.





Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.5 Price: \$150.00

Prerequisites: 2 to 3 years of Corporate Taxation

experience

Advanced Preparation: None Course Level: Intermediate

Estate and Gift Taxes Understanding how these tax systems govern transfer of wealth, Part 2

In this two-part course, you gain an overview of the tax systems that govern the transfer of wealth at death. In Part 2, you will acquire an introduction to the generation-skipping transfer tax, examine special issues that arise from trusts, and learn about trust, estate and beneficiary tax treatment under the income tax rules.

Learning Objectives

In the second of a two-part course, we focus on the Generation-Skipping Transfer tax, special tax issues arising from Trusts, income tax on Trusts and Estates and identify helpful resources. At the conclusion of this session you should be able to:

- Define Generation-Skipping transfer tax
- Identify the types of taxable transfers
- Define Interest in Property
- Define Skip Person and its impact
- Apply the above concepts by computing the resulting tax
- Identify, define and apply the following:
- Re-Inclusion in Gross Estate
- Special valuation rules
- Annual exclusion
- Charitable trusts
- Define a Trust, Estate and Fiduciary

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: Successful completion of Becker Professional Education's Estate and Gift Taxes: Understanding How these Tax Systems Govern Transfer of Wealth, Part 1 and 2 to 3 years of Corporate Taxation experience.

Advanced Preparation: None Course Level: Intermediate

Foreign Tax Credit - Limitations and Benefits

With real benefits and limitations - including its ability to reduce a taxpayer's domestic tax liability - Foreign Tax Credit (FTC) is a critical component of the Internal Revenue Code. Learn how to maximize the use and benefits of FTC.

Learning Objectives:

Participants will gain a practical understanding of the Foreign Tax Credit's formula and basic principles that relate to individuals and corporations. With useful formulas and relevant examples, this course will also provide an overview of the indirect foreign tax credit as well as the many limitations of the Foreign Tax Credit (FTC). At the conclusion of this session, you should be able to:

- Identify the basic principles of the Foreign Tax Credit and calculate FTC (e.g., What it is, FTC formula, Who may claim FTC)
- Define and calculate the Indirect Foreign Tax Credit
- Compare, contrast and apply the various limitation rules that apply to FTC

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of Individual and Corporate

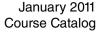
Tax experience

Advanced Preparation: None Course Level: Intermediate

Individual Taxation: How to prepare and complete Form 1040, Part 1

With increasing complexities and continual changes to the Individual Income Taxation code, yesterday's knowledge and best practices may be perilously out of date. Learn what's new, what it means, and the best strategies to comply with the ever-changing tax laws used in preparing Form 1040.

• = Courses that are valuable to professionals both in and outside the United States.





Learning Objectives

In this first of two parts, participants will examine the tax laws applicable to preparation of the Individual Income Tax Return/Form 1040. At the conclusion of this session you should be able to:

- · Define the hierarchy of authority in tax law
- · Apply the rules for determining Filing Status
- Explain the rules determining Personal and Dependency Exemptions
- Explain what is included and excluded from Gross Income
- Understand the rules for classifying, netting and reporting Capital Gains and Losses

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: Recommendation: The basic knowledge

on how to prepare Form 1040. Advanced Preparation: None Course Level: Intermediate

Individual Taxation: How to prepare and complete Form 1040, Part 2

Nothing changes as rapidly and with as many serious implications as tax law. Stay on top of the most recent revisions that come into play when preparing the Individual Income Tax Return/Form 1040 and learn the best practices for staying in compliance.

Learning Objectives

The second of this two-part course continues its examination of the tax laws applicable to preparation of the Individual Income Tax Return/Form 1040. At the conclusion of this session you should be able to:

- Identify and apply the rules for determining Adjustments in arriving at Adjusted Gross Income
- Identify and apply the rules for determining Itemized Deductions and the related limitations
- Identify and calculate eligible Tax Credits
- Determine the Alternative Minimum Tax liability

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 3.0 Price: \$150.00

Prerequisites: Individual Taxation: How to prepare and

complete Form 1040, Part 1 Advanced Preparation: None Course Level: Intermediate

International Taxation: U.S. Taxation of Inbound Transactions

Through the use of effective examples and in-depth discussion, participants will gain a practical and clear understanding of U.S. tax law as it relates to FDAP Income and Effectively Connected Income.

Learning Objectives:

The complications of U.S. tax law are compounded by unique requirements regarding the taxation of inbound transactions. Understanding and applying these tax laws are exceedingly complicated - and critical - in today's increasingly globalized economy. At the conclusion of this session you should be able to:

- Identify the purpose of Tax Treaties
- Describe U.S. Source Income
- Outline the taxation of FDAP Income (fixed, determinable, annual or periodic) and ECI (Effectively Connected Income)
- Define how the disposition of U.S. Real Property Interest (USRPI) is treated for tax purposes and the withholding and reporting requirements
- Summarize Branch Profits Tax (BPT) and how BPT is applied
- · List the tax treatment of deductions

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: 5+ years of tax experience

Advanced Preparation: None Course Level: Advanced

IRS Practices & Procedures - Gain a Fundamental Edge, Part 1

If you're going to win at anything, you need to know the rules. Nowhere is that more true than dealing with the

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Internal Revenue Service where every correspondence is a potential game-breaker. In this two-part series, gain the practical insight into Internal Revenue Service practices and procedures that can level the playing field and ensure success.

Learning Objectives

A thorough and practical understanding of Internal Revenue Service fundamentals will prepare participants to correctly file documents with the IRS. In the first of a two-part series, learn real-world lessons by exploring relevant examples, and understand the critical definitions and the related IRS rules. At the conclusion of this session you will be able to:

- Identify the most common returns (e.g., Corporate, Partnership) and when they are due
- Define an assessment, and when an assessment must be made
- Outline deficiencies, define a Notice of Deficiency and what can be done to rectify it
- Define a refund, what is required for a refund, how a refund is claimed and when a refund must be claimed
- Summarize the general principles behind a Partnership audit and who can participate in the process
- Compare and contrast why and how additions to tax and penalties are assessed

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

IRS Practices & Procedures - Gain a Fundamental Edge, Part 2

If you're going to win at anything, you need to know the rules. Nowhere is that more true than dealing with the Internal Revenue Service where every correspondence is a potential game-breaker. In this two-part series, gain the practical insight into Internal Revenue Service practices and procedures that can level the playing field and ensure success.

Learning Objectives

A thorough and practical understanding of Internal Revenue Service fundamentals will prepare participants to correctly file documents with the IRS. In the second of a two-part series, learn real-world lessons by exploring relevant examples, and understand the critical definitions and the related IRS rules. At the conclusion of this session you will be able to:

- Describe IRS settlements and compromises
- Define the most common final regulations and other IRS guidance (i.e., Private Letter Rulings)
- Describe equitable recoupment and mitigation provisions as defined by the IRS
- Define tax liens and levies, their priority and effective period

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: The successful completion of Internal Revenue Service Practices and Procedures - Gain a

Fundamental Edge, Part 1 Advanced Preparation: None

Course Level: Basic

Partnerships & Multiple-Member LLCs: Taxation & Other Considerations

Small, closely held businesses that comprise the backbone of the U.S. economy are increasingly organized as Limited Liability Companies (LLCs). Multiple-member LLCs and other partnerships present a variety of appealing benefits along with important tax implications. Explore the differences between partnerships and other relationships, as well as the fundamentals of partnerships and LLCs.

Learning Objectives:

In this session participants will explore key definitions and dissect relevant examples, and gain a practical understanding of multiple-member LLCs and partnerships that readily translates into real-world applications. After completing this session you will be able to:

 Compare and contrast the various legal/tax entities (e.g., General Partnerships, Limited Partnerships,

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Limited Liability Companies)

- Define the differences between partnerships and other relationships
- Outline general principles followed when forming and electing out of a partnership as well as the antiabuse rules
- Describe how to obtain a partnership interest for property
- · Define how to be a receipt of partnership for services
- Compare and contrast how liabilities are treated within a Partnership (e.g., how liabilities affect a capital account, how they affect basis, allocating liabilities)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: 2 to 3 years of Partnership Taxation

experience

Advanced Preparation: None Course Level: Intermediate

Partnerships: Legal and Taxation considerations

The variety of business partnership forms in today's world presents layers of complexity and numerous tax issues. Obtain relevant insights into the legal and tax challenges surrounding key partnership issues, partners' rights, the selling of partnership interest, dissociation, and dissolution.

Learning Objectives

- Critical legal and tax-related differences among limited partnerships, limited liability companies, and limited liability partnerships present unique challenges that require a thorough understanding of IRS and legal regulations. At the conclusion of this session you will be able to: Define the characteristics of a Limited Partnership, partner rights, the assigning of a partnership interest, and the dissociation and dissolution
- Compare & contrast the characteristics of a Limited Liability Company, member rights, continuity of life, the choice of entity considerations, and liquidation considerations
- Define why Limited Liability Partnerships have

- emerged and their available legal protection
- Compare & contrast S Corps vs. Limited Partnerships, Limited Liability Partnerships and a Limited Liability Companies
- Define & calculate the tax consequences associated with the formation, operation, income distribution and liquidation of a partnership

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 3.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None Course Level: Intermediate

Taxation Implications for Controlled Foreign Corporations

With in-depth discussion augmented by detailed, relevant and practical charts and tables, participants will define what it means to be a Controlled Foreign Corporation (CFC), and gain a solid working knowledge of shareholder taxation in the often challenging CFC environment. Topics to be addressed include an overview of CFC-related issues and the nuances of previously taxed income.

Learning Objectives:

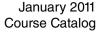
Controlled Foreign Corporations (CFCs) under the U.S. tax code pose unique challenges. Gain a practical understanding of the complexities related to CFC income and obtain the sound fundamentals that can keep an organization in compliance with stringent and complicated tax laws. At the conclusion of this session you should be able to:

- Define a Controlled Foreign Corporation
- Compare, contrast and apply how Controlled Foreign Corporation's Shareholders are taxed

Examine, define and apply:

- Basis adjustments
- Foreign tax credit
- · Blocked income
- Reporting

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Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00

Prerequisites: 5+ years of tax experience

Advanced Preparation: None Course Level: Advanced

New!

The Gift Tax Not as Simple as it Seems

Whether it's the transfer of property encumbered by liabilities, service gifts, debt forgiveness or gifts to charities, the gift tax is a frequently misunderstood tax, even in experienced hands. Ensure compliance and gain a clear understanding of the nuances and requirements of the tax and the applicable portions of the IRS code that govern its application.

Learning Objectives

Appropriate examples and a close examination of applicable IRS rules provide a clear understanding of the gift tax and its implications. Learn the difference between direct and indirect gifts, the role intent may or may not play, and gain an effective overview of the tax consequences of a variety of transactions. After completing this session you will be able to:

- Transfers subject to Tax:
 - Compare and contrast Direct and Indirect gifts
 - Define when a transfer is complete
 - Outline when a gifts value is defined and how (e.g., Part Gift Part Sale, Encumbered by Liabilities)
 - Compare and contrast special types of transfers (e.g., Annual exclusion, Transfers to Minors)
- · Deductions:
 - Compare and contrast the Gifts to Spouses –
 The Marital Deduction and Gifts to Charity
- Tax Returns and Other Compliance Issues:
 - Define where gift transfers are reported
 - Outline gift splitting

Field of Study: Tax Credits: 1.5 Price: \$150.00

Instructor: Timothy F. Gearty, CPA, MBA, JD

Prerequisites: 2 to 3 years of Gift tax experience

Advanced Preparation: None Course Level: Intermediate

Understanding the Generation Skip Transfer Tax

Long ignored thanks to a legislative amnesty, the Generation Skipping Transfer Tax (GST) now presents daunting planning challenges for lawyers and accountants who do estate and trust work, over and above the familiar gift and estate taxes. Review the GST implications for structuring trusts and estates, optimally timing transfers and distributions, and tax filing.

Learning Objectives

Detailed explanation of Generation Skip Tax (GST) rules, with numerous examples for computing and reporting the GST in various inter-generational scenarios. Topics include taxable transfers, distributions, terminations, charitable trusts, and state taxes. Learn planning strategies to avoid or mitigate the tax through direct skips to individuals, minimizing the inclusion rate, multiple generation skipping, and more. At the conclusion of this session you will be able to:

- Define the basic structure and purpose of the Generation Skip Transfer Tax (GST)
- Summarize the critical definitions within the GST
- · Compare and contrast the operational rules
- Define the GST exemptions
- Summarize the Inclusion Ratio rules
- Define how Charitable Trusts are treated under GST
- Identify other planning issues encountered (e.g., Dynasty Trust, Non-Resident Aliens)

Instructor: Timothy F. Gearty, CPA, MBA, JD

Field of Study: Tax Credits: 2.0 Price: \$150.00 Prerequisites: None

Advanced Preparation: None

Course Level: Basic

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Accounting	
Course	Targeted Availability
Accounting Updates	Ongoing
International Financial Reporting Standards: Accounting and	February, 2011
Reporting Insurance Contracts (IFRS 4)	
International Financial Reporting Standards: Accounting and Reporting	February, 2011
Financial Instruments (IFRS 9)	
International Financial Reporting Standards: Accounting and Reporting	February, 2011
by Retirement Benefit Plans (IAS 26)	
International Financial Reporting Standards:	February, 2011
What You Need to Know About Accounting for Government Grants and	
Disclosures of Government Assistance (IAS 20)	
International Financial Reporting Standards: Accounting and Reporting	February, 2011
the Exploration for and Evaluation of Mineral Resources (IFRS 6)	
International Financial Reporting Standards: Accounting and Reporting	February, 2011
Agricultural Activity (IAS 41)	

Auditing	
Course	Targeted Availability
ERM - An Improved Approach to Risk Management	March, 2011
Audit Updates	Ongoing



Government Accounting and Audit	
Course / Topics	Targeted Availability
Government Audit – General Sources & Guidance	February, 2011
Single Audit – Requirements & Application (Best Practices)	February, 2011
Government Risk Management	March, 2011
Government Ethics & Independence	March, 2011
Sox for Government/OMB A-123	March, 2011
Government Financial Management Issues	March, 2011
FASAB Update	April, 2011
Government Auditing Practices	April, 2011
Fraud/Waste & Abuse	April, 2011
Government Cost Accounting /Allocation	April, 2011
Government/Fund Accounting	May, 2011
Adding "Value" during an audit	May, 2011
GASB Updates	May, 2011
Compilation & Review of Financial Statements	May, 2011

Course	Targeted Availability
Tax Updates	Ongoing
The At Risk and Passive Activity Loss Rules - How they Impact You	February, 2011
Capital Gains and Losses: The Fundamentals	January, 2011
Transfer Pricing: Friend or Foe	January, 2011
Federal Tax Accounting, Part 1 - Cash and Accrual Method of Accounting	January, 2011
Federal Tax Accounting, Part 2 - Deferred Payment Sales	February, 2011
Simplifying the Federal Estate Tax	March, 2011
Federal Tax Accounting, Part 3 - Inventory	April, 2011
Federal Tax Accounting, Part 4 - Transactional Issues and Net Operating Loss Concepts and Computations	April, 2011